

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

SECURITIES AND EXCHANGE COMMISSION,)	
)	
Plaintiff,)	
)	Civil Action No.
vs.)	03C-1507
)	
MICHAEL J. PIETRZAK and MAURICE W.)	Judge Grady
FURLONG,)	
)	
Defendants.)	
)	

**SEC's MOTION AND BRIEF TO IMPOSE PERMANENT INJUNCTIONS,
DISGORGEMENT, PREJUDGMENT INTEREST, CIVIL PENALTIES,
OFFICER-DIRECTOR BARS AND PENNY STOCK BARS AGAINST FURLONG
AND PIETRZAK, AND TO ENTER FINAL JUDGMENT AGAINST THEM**

The SEC hereby moves the Court to impose final judgment against Michael Pietrzak and Maurice Furlong. This motion follows a 3 week jury trial, which resulted in a verdict for the SEC and against the defendants on all counts, including fraud, reporting, books and records, and internal accounting controls violations. The jury returned its verdict on 8/3/2007. Jury responses to the verdict interrogatories indicated that it found fraud, against both defendants, on every category of assets that HCCA recorded on its balance sheet between 1996 and 2001. Further, the jury found fraud in virtually all press releases that the defendants caused HCCA to issue between 1996 and 2001.

The final judgment against Pietrzak and Furlong should include permanent injunctions for all of the violations alleged by the SEC, and should set disgorgement against Pietrzak in the amount of \$1,296,720, and against Furlong in the amount of \$ 3,452,491, equaling the gross proceeds they made from the sales of their HCCA stock between 1/1/1997 and 6/30/2000, during the time the fraud on the public was ongoing. Further, it should include prejudgment interest on disgorgement, and a substantial civil penalty against each defendant. Finally, the final judgment should include bars which prohibit Pietrzak and Furlong from serving as officers or directors of public companies, or from participating in penny stock offerings in the future.

I. LEGAL ANALYSIS

A. SUMMARY OF VIOLATIONS

The verdict forms indicate that the jury found in favor of the SEC, and against Furlong and Pietrzak, on the fraud charges, on the aiding and abetting charges, and on the internal accounting controls violations. Further, the jury's responses to the verdict interrogatories indicate that the jury concluded that Furlong and Pietrzak engaged in knowing or reckless fraud in connection with the recording of all of the assets of HCCA on the company's financial statements including: 1) the value of the Advertising Credits; 2) the recording of the Notes Receivable; 3) the value of the Skull Valley, Arizona mineral asset; 4) the value of the Silver Valley, California mineral asset; and 5) the recording of, and value of the Real Estate. Finally, the jury found fraud by Furlong and Pietrzak in connection with HCCA press releases which related to all of the assets outlined above, except for the Notes Receivable. A summary of the violations follows.

1. The Defendants Violated The Antifraud Provisions

The defendants violated §17(a) of the Securities Act, which proscribes fraudulent conduct in the offer or sale of securities, and §10(b) of the Exchange Act and Rule 10b-5, which proscribe fraudulent conduct in connection with the purchase or sale of securities. Those provisions prohibit essentially the same type of sales practices. See U. S. v. Naftalin, 441 U.S. 768, 773 n.4 (1979). Among other things, those provisions make it unlawful to make any untrue statement of material fact, or omit to state any material fact necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, in the offer, purchase or sale of securities. Whether a fact is material depends upon the significance a reasonable investor would place on the withheld or misrepresented information in making an investment decision. Basic, Inc. v. Levinson, 485 U.S. 224, 231 (1988). The SEC has proved that defendants Furlong and Pietrzak acted with scienter, and has established a violation of §17(a)(1) of the Securities Act and §10(b) of the Exchange Act and Rule 10b-5 thereunder. Aaron v. SEC, 446 U.S. 680, 695 (1980). Recklessness satisfies the scienter requirement. Hollinger v. Titan Capital Corp., 914 F.2d 1564, 1569 (9th Cir. 1990); McDonald v. Alan Bush, 863 F.2d 809, 814 (11th Cir. 1989). Furlong and Pietrzak violated these antifraud provisions by preparing and filing

with the SEC numerous false and misleading annual, quarterly and/or current reports and registration statements on behalf of HCCA.¹ Furlong and Pietrzak also issued press releases and a letter to shareholders that contained similar misrepresentations about HCCA's assets. They knew, or were reckless in not knowing, that the filings, the press releases, and the shareholders' letter were false. The fraudulent scheme included many fraudulent acts over a period of 3½ years. The fraud continued despite repeated and explicit warnings from the SEC concerning the misleading nature of HCCA's disclosures.

2. The Defendants Aided And Abetted Violations Of The Reporting Provisions

Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 require public companies to file with the SEC annual and quarterly reports containing financial statements prepared in conformity with the requirements of the SEC's rules and regulations. In addition, Rule 12b-20 under the Exchange Act requires that such reports contain, in addition to disclosures expressly required by statute and rules, such other information as is necessary to ensure that the statements made in those reports are not, under the circumstances, materially misleading. The requirement that an issuer file reports under §13(a) embodies the requirement that such reports be true and correct. See SEC v. IMC International, Inc., 384 F. Supp. 889, 893 (N.D. Tex.), aff'd mem., 505 F.2d 733 (5th Cir. 1974), cert. denied sub nom., Evans v. SEC, 420 U.S. 930 (1975). Rule 13a-11 requires issuers to file current reports on Form 8-K with the SEC upon the occurrence of certain specified events, including a change in an issuer's auditor.

HCCA violated §13(a) and Rules 13a-1 and 13a-13 when it filed annual reports and quarterly reports that contained financial statements that were not prepared in conformity with GAAP and contained material misstatements. The financial statements were false and misleading because they grossly overstated HCCA's total assets. HCCA included the inaccurate financial statements in its filings on Form 10-K for the years 1996-1998 and on Form 10-Q for several quarters during the period March 1997 to September 1999. HCCA violated §13(a) and Rule 13a-11 when it filed a current report on Form 8-K, which, inter alia, failed to disclose timely a change in auditor, failed to

¹ As proved at trial, these filings were signed by Furlong and/or Pietrzak. See Summary Evidence #1, which was received at trial, and is attached hereto as Exhibit A.

disclose whether there were disagreements between HCCA and McGhie, failed to disclose McGhie's response letter to the filing of the Form 8-K, and misrepresented McGhie's willingness to be associated with previous HCCA financial statements. HCCA also violated §13(a) of the Exchange Act and Rules 13a-1 and 13a-13 by failing to file annual and quarterly reports since the September 1999 Form 10-QSB, filed 12/13/1999.

Furlong and Pietrzak aided and abetted HCCA's violations of §13(a) of the Exchange Act and Rules 12b-20, 13a-1, 13a-11, and 13a-13. Section 20(e) of the Exchange Act defines aiding and abetting as knowingly providing substantial assistance to another person in violation of a provision of the Exchange Act or any rule or regulation thereunder. See also SEC v. Fehn, 97 F.3d 1276, 1288 (9th Cir. 1996) (noting that Congress employed language in §20(e) identical to that previously used by lower federal courts in articulating the elements of aiding and abetting). Substantial assistance can be rendered knowingly or recklessly. Graham v. SEC, 222 F.3d 994, 1000 (D.C. Cir. 2000) (recklessness is sufficient scienter for an aiding and abetting charge under the federal securities laws). They knowingly provided substantial assistance to HCCA when it violated the reporting provisions. They each prepared and/or signed HCCA's filings on Forms 10-SB, 10-KSB and 10-QSB, and Furlong signed the Form 8-K. See Exhibit A. They knew from documents in their possession and/or personal knowledge that the mining assets located in Arizona and California had little or no value, the real estate transactions had not been consummated, the advertising credits were worthless, and the notes receivable were not collectible. As they prepared and signed HCCA's filings, Furlong and Pietrzak ignored warnings provided to them that indicated that the recording of the transactions in question did not conform with GAAP.

3. Furlong And Pietrzak Aided And Abetted HCCA's Violations Of The Internal Accounting Controls And Books And Records Provisions

Furlong and Pietrzak aided and abetted HCCA's 1996 through 1999 violations of Exchange Act §§13(b)(2)(A) and 13(b)(2)(B). They also violated Exchange Act §13(b)(5) and Rule 13b2-1. Section 13(b)(2)(A) requires reporting companies to make and keep accounting records that accurately reflect their transactions and the dispositions of their assets. Section 13(b)(2)(B) requires reporting companies to devise and maintain

internal controls sufficient to allow the preparation of financial statements in conformity with GAAP.

HCCA violated §13(b)(2)(A) of the Exchange Act by not accurately recording the mining, real estate, advertising credits, and notes receivable assets on its books and in its records. From 1997 through 1999, Furlong and Pietrzak provided knowing and substantial assistance when HCCA violated §13(b)(2)(A) by participating in recording these assets when they knew, or were reckless not knowing, that the values ascribed to these assets were substantially overstated. Accordingly, Furlong and Pietrzak are liable for aiding and abetting HCCA's 1997 through 1999 violations of §13(b)(2)(A). In addition, Furlong and Pietrzak shared responsibility for maintaining the books and records that were used to prepare HCCA's financial statements.

HCCA violated §13(b)(2)(B) of the Exchange Act by failing to devise internal accounting controls that were sufficient to allow the preparation of its financial statements in conformity with GAAP. From 1997 through 1999, Furlong and Pietrzak shared responsibility for establishing and maintaining HCCA's internal accounting controls, and they provided knowing and substantial assistance when HCCA violated §13(b)(2)(B) by not establishing adequate controls when they were aware that HCCA was recording transactions without all pertinent information and documents concerning those transactions. Accordingly, Furlong and Pietrzak are liable for aiding and abetting HCCA's violations of §13(b)(2)(B). Rule 13b2-1 prohibits any person from directly or indirectly falsifying or causing the falsification of any books, records or accounts required by §13(b)(2)(A). HCCA falsified its books, records, and accounts when it did not properly record the values of its mining, real estate, advertising credit, and notes receivable assets. Furlong, and Pietrzak directly or indirectly falsified or caused the falsification of HCCA's books, records, and accounts by participating in, directing or approving these improper entries on HCCA's books and records.

Section 13(b)(5) of the Exchange Act prohibits any person from knowingly circumventing or knowingly failing to implement a system of internal accounting controls, and from knowingly falsifying any book, record, or account, required under §13(b)(2). Furlong and Pietrzak knowingly falsified HCCA's books, records, or accounts by participating in the improper entries on HCCA's books and records. Furlong and

Pietrzak knowingly failed to implement a system of internal accounting controls, which resulted in the improper recording of assets on HCCA's books, records, and accounts.

4. Furlong Violated §16 Of The Exchange Act And Rules 16a-2 And 16a-3

The Court granted directed verdict to the SEC on these violations against Furlong after the close of the evidence, before the case was submitted to the jury. Section 16(a) of the Exchange Act and Rules 16a-2 and 16a-3 require directors and officers, and persons who own more than 10% of a registered class of a company's equity securities, to file reports of ownership and changes of beneficial ownership with the SEC. Any person subject to this requirement must file an initial report on Form 3 within 10 days of acquiring that status. Once the initial report is filed, changes in holdings must be reported on Form 4 by the 10th day of the month following the change. An annual report on Form 5 must be filed on or before the 45th day after the end of the issuer's fiscal year. Furlong violated §16 of the Exchange Act and Rules 16a-2 and 16a-3 because he owned and traded HCCA stock and never filed any Forms 3, 4 or 5 with the SEC. See SEC v. Richard P. Smyth, et al., Litigation Rel. No. 17044 (June 21, 2001), 75 SEC Docket 873, 874 (defendant failed to file certain Forms 4 and 5); SEC v. Solucorp Industries Ltd., et al., Litigation Rel. No. 6388 (Dec. 13, 1999), 71 SEC Docket 843, 844 (defendants failed to disclose equity ownership in company and failed to timely disclose changes in ownership).

B. RELIEF REQUESTED

1. Injunctive Relief Against Furlong And Pietrzak

Injunctions against Furlong and Pietrzak are appropriate. As CEO and general counsel, Furlong and Pietrzak were responsible for HCCA's reporting function, and they were aware that HCCA's filings were false and misleading. Yet instead of correcting them, they continued selling their stock into the market. In analyzing the need for injunctive relief, courts regularly focus on whether there is a reasonable likelihood that the defendant, if not enjoined, will engage in future illegal conduct. See, e.g., SEC v. Bonastia, 614 F.2d 908, 912 (3d Cir. 1980); SEC v. Commonwealth Chemical Securities, Inc., 574 F.2d 90, 100-01 (2d Cir. 1978). In granting or denying injunctive relief, courts have considered the egregiousness of the violations, the isolated or repeated nature of the

violations, the degree of scienter involved, the sincerity of the defendant's assurances, if any, against future violations, the defendant's recognition of the wrongful nature of the conduct, the likelihood that the defendant's occupation will present opportunities (or lack thereof) for future violations, and the defendant's age and health. SEC v. Bonastia, 614 F.2d at 912; SEC v. Commonwealth Chemical Securities, Inc., 574 F.2d at 100; SEC v. Youmans, 729 F.2d 413, 415 (6th Cir. 1984).

In this case, every factor weighs in favor of injunctive relief. Their conduct was egregious. They engaged in a protracted scheme which involved many fraudulent acts over a period of 3½ years. Furlong and Pietrzak directly caused the many misrepresentations and omissions made in HCCA's registration statements, periodic reports, current report, press releases and letter to shareholders, including the overstatement of assets by significantly material amounts. From a review of the jury's responses to the verdict interrogatories, it is clear that the jury found fraud as to every category of asset booked by HCCA, and that HCCA had no material asset that was not connected to the fraud. Also, as proved at trial, Furlong and Pietrzak also ignored repeated warnings from the SEC Division of Corporation Finance. They were repeatedly told that HCCA's financial statements did not comply with GAAP. Furlong and Pietrzak nevertheless continued selling HCCA stock, and were also responsible for HCCA's delinquency in filing its periodic reports subsequent to the filing of the September 1999 Form 10-QSB. Moreover, the violations occurred repeatedly over multiple years beginning in 1996 in conjunction with HCCA's filing of Form 10-SB, and continued through 2001. Furlong is a recidivist, having been previously enjoined in an SEC case and subjected to cease-and-desist orders from various states. Both defendants have criminal records, which the Court should consider in its decision to grant injunctive relief.²

Furlong and Pietrzak each acted with a high degree of scienter. They were unquestionably the engines behind the fraud in this matter and remained officers and directors of HCCA for years *after* the period which gave rise to this litigation. The violations established by the SEC in this matter demonstrate need for injunctive relief. The violations were egregious, and occurred over a long period of time. Furlong and Pietrzak engaged in a

² Pietrzak pled guilty to a misdemeanor in Illinois for aiding and abetting others in connection the misapplication of bank funds. Furlong was sentenced to approximately six months incarceration in the federal penal system, for failure to file income tax returns, and was released on May 17, 1988.

blatantly fraudulent scheme over a period of more than 3 years. They used their authority as officers/directors of a public company as swords for their own enrichment, and both are still relatively young. All relevant factors weigh in favor of injunctive relief.

2. Disgorgement And Prejudgment Interest

Given the Court's comments following the jury verdict in this matter, it may help to review to the equity based principle of disgorgement. The broad powers of the federal courts have been applied in the context of actions brought by the SEC to prevent securities laws violators from enjoying the fruits of their misconduct. See SEC v. Comcoa Ltd., Inc., 887 F. Supp. 1521, 1524 (11th Cir. 1995); see also, SEC v. Tome, 638 F. Supp. 638 (S.D.N.Y. 1986), aff'd, 883 F.2d 1086 (2d Cir. 1987), cert. denied, 486 U.S. 1014 (1988); SEC v. Manor Nursing Centers, Inc., 458 F.2d 1082, 1104 (2d Cir. 1972). Furlong and Pietrzak sold their HCCA stock after making fraudulent misrepresentations and omissions to investors in HCCA's filings, press releases, and/or the letter to shareholders. As proved at trial, Furlong and Pietrzak raised \$3,452,491 and \$1,296,720, respectively from the sales of their HCCA stock during the period the fraud was ongoing. The SEC seeks disgorgement of their ill-gotten gains. Once a district court has found federal securities laws violations,³ it has broad equitable power to fashion appropriate remedies, including ordering culpable defendants to disgorge their profits. SEC v. First Jersey Securities, Inc., 101 F.3d 1450, 1474 (2d Cir. 1996); SEC v. Lorin, 76 F.3d 458, 461-62 (2d Cir. 1996); SEC v. Patel, 61 F.3d 137, 139 (2d Cir. 1995); SEC v. Manor Nursing Centers, Inc., 458 F.2d 1082, 1104 (2d Cir. 1972). The primary purpose of disgorgement as a remedy for violation of the securities laws is to deprive violators of their ill-gotten gains, thereby effectuating the deterrence objectives of those laws. SEC v. First Jersey Securities, Inc., 101 F.3d at 1474; SEC v. Wang, 944 F.2d 80, 85 (2d Cir. 1991); SEC v. Commonwealth Chemical Securities, Inc., 574 F.2d 90, 102 (2d Cir. 1978). Furthermore, as set forth in the Manor Nursing Centers, Inc. decision:

The effective enforcement of the federal securities laws requires that the SEC be able to make violations unprofitable. The deterrent effect of an

³ By virtue of the jury verdict in favor of the SEC, Furlong and Pietrzak have been found to have engaged in securities laws violations.

SEC enforcement action would be greatly undermined if securities laws violators were not required to disgorge illicit profits.

SEC v. Manor Nursing Centers, Inc., 458 F.2d at 1104. It would severely defeat the purposes of the Act if a violator of Rule 10b-5 were allowed to retain the profits from his violation. SEC v. Texas Gulf Sulphur Co., 446 F.2d 1301, 1308 (2d Cir. 1971). Furlong and Pietrzak should be ordered to pay disgorgement equal to gross proceeds of the HCCA stock they sold, as disgorgement should be based upon pre-tax proceeds.⁴ See SEC v. World Gambling Corp., 555 F.Supp. 930, 934-35 (S.D.N.Y. 1983), aff'd 742 F. 2d 1440 (2d Cir. 1983, cert. denied, 465 U.S. 1112 (1984).

Total gross profits, without giving consideration as to whether the defendant may have squandered and or hidden the ill-gotten gains, has been held to be an appropriate calculation for disgorgement.⁵ SEC v. Bocchino, 2002 WL 31528472 (S.D.N.Y. 2002); SEC v. Thomas James Assoc., Inc., 738 F. Supp. 88, 95 (W.D.N.Y. 1990). Given the pervasiveness of the fraud by Furlong and Pietrzak in this matter, and the extended period over which it took place, total gross proceeds as the disgorgement calculation is what this Court should adopt. While it may consider brokerage commissions as a possible offset on disgorgement, Furlong and Pietrzak should not be allowed to simply group their claimed “expenses” under some broad category of “business” costs, without supporting evidence to prove the amounts they seek to offset. SEC v. Benson, 657 F. Supp. 1122, 1133-34 (S.D.N.Y. 1987). Furthermore, in the case of a patently fraudulent stock offering, such as is the case with Furlong and Pietrzak, it is appropriate to order disgorgement of the entire gross proceeds received in connection with the offering. SEC v. Interlink Data Network of Los Angeles, Inc., 1993 WL 603274 (C.D. Cal. 1993) (ordering disgorgement of gross amount received from fraudulent securities offering); SEC v. Robinson, 2002 WL 1552049 (S.D.N.Y. 2002) (ordering disgorgement of entire proceeds in patently

⁴ Indeed in this case, there is substantial evidence from Furlong’s and Pietrzak’s discovery responses (which the jury did not see), that neither Furlong nor Pietrzak filed income tax returns in the relevant period, and therefore paid no taxes (Furlong) or virtually no taxes (Pietrzak) on the stock sales earnings.

⁵ Pietrzak volunteered testimony at trial that he is financially unable to pay disgorgement due to a current negative net worth. Whether Pietrzak spent or squandered the funds he received from the fraud is not a relevant consideration, as to whether he should be ordered to pay disgorgement. SEC v. Robinson, 2002 WL 1552049, *8 (S.D.N.Y. 2002).

fraudulent stock offering); SEC v. Manor Nursing Centers, Inc., 458 F.2d 1082, 1104 (2d Cir. 1972) (holding it appropriate for district court to order defendants to disgorge the proceeds received in connection with the offering). In a similar recent case, after the defendants were found liable for violations of the antifraud and other provisions, by overstating assets of the company, profiting from illicitly selling shares of the company, failing to implement a system of internal accounting controls and knowingly falsifying books and records accounts and reports filed with the SEC, the court imposed an injunction, officer and director bars, civil penalties and disgorgement *based upon the reasonable approximation of stock proceeds received by the defendants*. SEC v. Levine, 2007 WL 1378462 (D.D.C. May 8, 2007).

Further, the Court should note that there is substantial authority which supports the proposition that securities laws violators may not offset their disgorgement liability with business expenses. SEC v. Hughes Capital Corp., 917 F. Supp. 1080, 1086 (D.N.J. 1996); SEC v. Great Lakes Equities Co. et al., 775 F. Supp 211, 214-15 (E.D. Mich. 1991) (rejecting deductions from the disgorgement amount for overhead, commissions and other expenses); SEC v. Benson, 657 F. Supp. 1122, 1134 (S.D.N.Y. 1987) (stating that the “manner in which [defendant] chose to spend his misappropriations is irrelevant to his objection to disgorge”); SEC v. Kenton Capital, Ltd., 69 F.Supp. 1, 16 (D.D.C. 1998) (holding that the SEC had provided ample evidence that the funds were obtained fraudulently, and that the defendants may not escape disgorgement by asserting that expenses associated with the fraud were legitimate).

It is well established that disgorgement need only be a reasonable approximation of profits, or losses avoided, causally connected to the violation. SEC v. First Jersey Securities, Inc., 101 F.3d at 1475; SEC v. Patel, 61 F.3d at 139. Finally, any risk of uncertainty in calculating disgorgement should fall on the wrongdoers Furlong and Pietrzak, whose illegal conduct created that uncertainty. *Id.* at 140. That the SEC is not required to prove the precise amount of disgorgement is grounded in the altogether reasonable observation that that endeavor would be impractical, if not impossible. SEC v. Antar, 97 F. Supp. 2d 576, 578 (D.N.J.2000). The Antar court further held that “[d]espite sophisticated and econometric modeling, predicting stock market responses to alternative variables is . . . speculative at best.” *Id.* at 578. That court held that rules for calculating

disgorgement must recognize that separating legal from illegal profits exactly may at times be a near-impossible task. *Id.* at 578. Despite the fact that the SEC need only prove an approximation for disgorgement, the disgorgement calculations in this case can be proven with a reasonably precise calculation, based on what the defendants made from their HCCA stock sales during the period of the fraud.

The SEC also seeks prejudgment interest on the disgorgement. Prejudgment interest is typically granted in securities cases, because it promotes enforcement of the securities laws by depriving wrongdoers of the use of their ill gotten gains, by preventing them from using the funds as, essentially, an interest free loan. Furlong and Pietrzak cannot avoid prejudgment interest by some argument that they did not have continuous use of the funds prior to the judgment and therefore did not benefit from them. SEC v. Kenton Capital, Ltd., 69 F.Supp. 1, 16-17 (D.D.C. 1998). For the Court to disallow prejudgment interest against Furlong and Pietrzak would have the effect of allowing them interest free use of their ill gotten gains for a period spanning more than a decade, and would produce an unjust result. SEC v. First Jersey Securities, Inc., 101 F.3d 1450, 1476 (2d Cir. 1996), cert. denied, 118 S. Ct. 37 (1997) (courts have the authority to order defendants to pay prejudgment interest on ill-gotten gains).

As set forth in the trial testimony of Neal Seiden, the SEC investigating agent calculated prejudgment interest on the disgorgement amounts of \$3,452,491 (Furlong) and \$1,296,720 (Pietrzak). As set forth in Summary Evidence #7 (received at trial, and attached hereto as Exhibit B) Seiden calculated prejudgment interest from 1/1/1997 through 7/16/2007 to be \$2,515,724 (Furlong) and \$836,866 (Pietrzak). As explained on the witness stand in this matter, prejudgment interest on the amounts of disgorgement was computed at the IRS rate for underpayment of taxes from 1/1/1997 through 7/16/2007, which interest rate was reevaluated quarterly during that time period. Attached hereto as Exhibit C, are true and correct copies of Seiden's prejudgment interest calculations *by month*, for defendant Furlong for his HCCA stock sales from 1/1/ 1997 through 6/30/2000, which reflects prejudgment interest calculations *for each month during which Furlong sold the stock*, through 7/16/2007 (the day trial began in this matter). Attached hereto as Exhibit D, are true and correct copies of Seiden's prejudgment interest calculations *by month*, for defendant Pietrzak for his HCCA stock

sales from 1/1/1997 through 6/30/2000, which reflects prejudgment interest calculations *for each month during which Pietrzak sold the stock*, through 7/16/2007. Exhibits C and D show precisely how Seiden calculated prejudgment interest. Based upon the calculations as set forth conclusively in Exhibit B, attached hereto, the SEC seeks from Furlong \$3,452,491 in disgorgement, with prejudgment interest thereon in the amount of \$2,515,724, for a total of \$5,968,215; and the SEC seeks from Pietrzak \$1,296,720 in disgorgement, with prejudgment interest thereon in the amount of \$836,866, for a total of \$2,133,586.

2. Civil Penalties Against Furlong And Pietrzak

The SEC also seeks civil money penalties against Furlong and Pietrzak pursuant to §20(d) of the Securities Act and §21(d)(3) of the Exchange Act. Civil penalties are appropriate in this case because of the deceptive nature of their conduct. As discussed above, the filings at issue in this matter contained fraudulent misrepresentations and omissions in violation of the antifraud provisions.⁶ Moreover, Furlong and Pietrzak profited from their fraud by selling HCCA stock.

Section 20(d) of the Securities Act and §21(d)(3) of the Exchange Act provide that the SEC may seek to have a court impose civil penalties. First tier penalties for any violation (arising from conduct that, as in this case, occurred before 2/1/2001, but not earlier than 1996) may be imposed up to the larger of \$5,500 for a natural person or \$55,000 for any other person, **or** the amount of ill-gotten gain. When the violation involves fraud, 2nd tier penalties may be imposed up to \$55,000 for a natural person or \$275,000 for any other person, **or** the amount of the ill-gotten gain. A 3rd tier civil penalty of up to the larger of \$110,000 for a natural person or \$550,000 for any other person, **or** the amount of ill-gotten gain may be imposed when any provision of the Securities Act or the Exchange Act is violated, if the violation involved fraud or deceit and the violation resulted in substantial losses or created a significant risk of substantial losses to other persons.⁷

⁶ The SEC seeks penalties on the violative conduct that was less than 5 years old when the complaint was filed. See Johnson v. SEC, 87 F.3d 484 (D.C. Cir. 1996).

⁷ Civil monetary penalties pursuant to the Securities Act and the Exchange Act are required to be adjusted for inflation. Furlong's and Pietrzak's conduct herein occurred in 1996, 1997, 1998, 1999, and 2000 before the time that the adjustment became effective in early 2001. 17 C.F.R. 201.1001, Adjustment of civil monetary penalties - 1996. LEXSEE 66 FR 8761 at 8762. The

The SEC requests that the Court order Furlong and Pietrzak to pay civil penalties in amounts determined by the Court to be appropriate. Their violations clearly involved fraud and deceit, and created a significant risk of substantial losses to investors in HCCA. The Court should impose the civil penalty against them based upon the repeated nature of their violations, and their recording of various essentially worthless assets, at ridiculous unsubstantiated values, cumulatively at hundreds of millions of dollars. Furlong and Pietrzak sold millions of shares of their own HCCA stock while materially false and misleading information about HCCA's assets was included in the company's financial statements filed with the SEC, and in press releases issued by HCCA. Their activities clearly involved fraud and deceit. The sales continued even after repeated warnings by the SEC that the disclosures were misleading. Given the repeated incidents of fraudulent filings of HCCA by both Furlong and Pietrzak, and given the fact that their activities as to the financial statements and press releases created a significant risk of substantial losses to investors, a substantial civil penalty is appropriate for each defendant.

4. Officer And Director Bars Against Furlong And Pietrzak

Section 20(e) of the Securities Act and §21(d)(2) of the Exchange Act authorize courts in SEC civil actions to issue an order prohibiting any person who violated, respectively, §17(a)(1) of the Securities Act or §10(b) of the Exchange Act, from acting as an officer or director of any company that has a class of securities registered with the SEC pursuant to §12 of the Exchange Act,⁸ or that is required to file reports with the SEC pursuant to §15(d) of the Exchange Act, if the person's conduct demonstrates a substantial unfitness to serve as an officer or director of such an issuer.⁹ Courts generally consider 6 factors when making a "substantial unfitness" determination: "(1) the

amounts of civil monetary penalties applicable herein are, therefore, the amounts for the relevant time of the violations.

⁸ HCCA was registered pursuant to §12 of the Exchange Act.

⁹ Approximately 6 months before the complaint was filed in this case, President Bush signed into law the Sarbanes-Oxley Act of 2002 [Pub. L. No. 107-204]. Section 305(a) of the Sarbanes-Oxley Act changed the standard for the SEC to obtain an O&D bar in an injunctive action from "substantial unfitness" to "unfitness." While it is not clear whether the Sarbanes-Oxley Act's modification to the standard applies retroactively, clearly either standard is met because the conduct of Furlong and Pietrzak demonstrates "substantial unfitness" to serve as officers or directors of public companies.

‘egregiousness’ of the underlying securities law violation; (2) the defendant’s ‘repeat offender’ status; (3) the defendant’s ‘role’ or position when he engaged in the fraud; (4) the defendant’s degree of scienter; (5) the defendant’s economic stake in the violation; and (6) the likelihood that misconduct will recur.” E.g., SEC v. Patel, 61 F.3d at 141 (2d Cir. 1995). Courts may consider some of these factors, all of them, or additional factors. Id. at 141.

Analysis of these factors demonstrates that O&D bars against Furlong and Pietrzak are appropriate. Their violations were egregious; they were and remained officers of a public company until at least April 2005; they acted with high degrees of scienter; they had a large economic stake in their violations (Furlong and Pietrzak raised \$3,452,823 and \$1,296,720, respectively); and their flagrant violative conduct suggests likelihood of recurrence. Moreover, Furlong is a recidivist who was previously enjoined by the SEC in 1988 and was subjected to cease-and-desist orders by 2 states in 1977 and 2 states in 1994. Bars are needed to prevent Furlong and Pietrzak from ever acting as officers and directors of a public company in the future.

5. Penny Stock Bars Against Furlong And Pietrzak

Federal courts possess broad equitable powers to impose ancillary relief upon individuals who violate the federal securities laws. SEC v. Manor Nursing Centers, Inc., 458 F.2d 1082, 1103 (2d Cir. 1972) (“Once the equity jurisdiction of the district court has been properly invoked by a showing of a securities law violation, the court possesses the necessary power to fashion an appropriate remedy.”) Therefore, this Court should use its equitable powers to impose penny stock bars against Furlong and Pietrzak, thereby doing substantial justice for the benefit of defrauded investors. In SEC v. Posner, 16 F.3d 520 (2d Cir. 1994), the 2d Circuit upheld a district court’s order that imposed O&D bars on the defendants even though the conduct occurred before the Securities Enforcement Remedies and Penny Stock Reform Act of 1990, Pub. L. No. 101-429, 104 Stat. 931 (“Remedies Act”), added O&D bars to the available statutory remedies in securities laws. Rather than decide whether the Remedies Act applied retroactively, the 2d Cir. upheld the district court because it had used its equitable powers as an alternate basis for imposing the bar. Id. at 521. Similarly, this court should impose penny stock bars on

Furlong and Pietrzak using its own equitable powers.¹⁰ A person participating in an offering of penny stock includes one who engages “in activities with a[n] . . . issuer for purposes of the issuing, trading, or inducing or attempting to induce the purchase or sale of, any penny stock.” §20(g)(2) of the Securities Act and §21(d)(6)(B) of the Exchange Act.

Furlong and Pietrzak violated §17(a) of the Securities Act and §§10(b) and 13(b)(5) of the Exchange Act and Rules 10b-5 and 13b2-1 thereunder and aided and abetted violations of §§13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act and Rules 12b-20, 13a-1, 13a-11 and 13a-13 thereunder by, inter alia, filing several false and misleading reports and registration statements from 1996 through 1999, publishing false and misleading press releases and a letter to shareholders, and fraudulently selling their HCCA stock. During those years, HCCA stock was a penny stock, because its price was less than \$5, its net tangible assets were negligible, and it had no revenues. See §3(a)(51)(A) of the Exchange Act and Rule 3a51-1(g). As officers of HCCA, Furlong and Pietrzak conducted a registration of HCCA’s stock on Form 10-SB and issued periodic reports, press releases and a letter to shareholders, thereby engaging in activities with HCCA for purposes of trading of its stock, or inducing or attempting to induce the purchase or sale of its stock. Therefore, the defendants’ violations occurred while they were participating in an offering of penny stock. See In re Charles D. Ledford, Securities Exchange Act Release No. 41941 (September 29, 1999), 1999 SEC LEXIS 2029 (corporate officer barred for involvement in issuer’s false and misleading press releases); In re Lynn K. Ross, Securities Exchange Act Release No. 39041 (September 10, 1997), 65 S.E.C. Docket 0987 (Oct. 7, 1997) (corporate officer barred for involvement in issuer’s false and misleading periodic reports and book and records).

II. CONCLUSION

This motion follows a jury verdict in favor of the SEC on all of its claims. The relief now sought, is precisely the relief prayed for in the SEC’s 2/28/2003 Complaint. A proposed Final Judgment is submitted herewith for the Court’s consideration.

¹⁰ Section 603 of the Sarbanes-Oxley Act amended §20 of the Securities Act and §21(d) of the Exchange Act to provide federal courts with statutory authority to bar an individual from participating in an offering of penny stock. The SEC seeks penny stock bars against Furlong and Pietrzak even though their conduct took place prior to the enactment of the Sarbanes-Oxley Act.

RESPECTFULLY SUBMITTED,

/s/Edward G. Sullivan
Edward G. Sullivan
Senior Trial Counsel

/s/William P. Hicks
William P. Hicks
Regional Trial Counsel

COUNSEL FOR PLAINTIFF
SECURITIES AND EXCHANGE COMMISSION
3475 Lenox Road, N.E. Suite 1000
Atlanta, Georgia 30326
(404) 842-7612

CERTIFICATE OF SERVICE

I hereby certify that the foregoing **SEC'S MOTION AND BRIEF TO IMPOSE PERMANENT INJUNCTIONS, DISGORGEMENT, PREJUDGMENT INTEREST, CIVIL PENALTIES, OFFICER-DIRECTOR BARS AND PENNY STOCK BARS AGAINST FURLONG AND PIETRZAK, AND TO ENTER FINAL JUDGMENT AGAINST THEM** was served by ECF filing with the Court, which automatically notifies counsel, on this 27th day of August, 2007, upon the following:

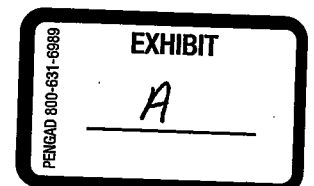
Keith E. Roberts, Esq.
Robert S. Marcott, Esq.
Roberts & Associates, P.C.
104 East Roosevelt Road, Suite 202
Wheaton, IL 60187

/s/Edward G. Sullivan
Edward G. Sullivan
Senior Trial Counsel

Counsel for Plaintiff
Securities and Exchange Commission
3475 Lenox Road, N.E., Suite 1000
Atlanta, Georgia 30326
(404) 842-7612

**SUMMARY EVIDENCE #1—HCCA FILINGS, WITH SIGNATURES OF ITS
CORPORATE OFFICERS AND DIRECTORS**

- 1) 1996 Form 10-SB, filed March 11, 1996, and signed by Furlong (P.Ex. #365);
- 2) 1996 Form 10-SB, filed December 6, 1996, and signed by Furlong (P.Ex. #366);
- 3) 1996 Form 10-KSB, filed May 2, 1997, and signed by Furlong, Pietrzak and Berry (P.Ex. #368);
- 4) Form 10-SB A#1, filed August 29, 1997, and signed by Furlong (P.Ex. #374);
- 5) March 31, 1997 Form 10-QSB, filed September 12, 1997, and signed by Furlong and Pietrzak (P. Ex. #370);
- 6) June 30, 1997 Form 10-QSB, filed October 3, 1997, and signed by Furlong and Pietrzak (P.Ex. #372);
- 7) 1996 Form 10-KSB, filed November 14, 1997, and signed by Furlong, Pietrzak and Berry (P.Ex. #369);
- 8) March 31, 1997 Form 10-QSB A#1, filed December 13, 1999, and signed by Furlong and Pietrzak (P.Ex. #371);
- 9) June 30, 1997 Form 10-QSB A#1, filed December 13, 1999, and signed by Furlong and Pietrzak (P.Ex. #373);
- 10) September 30, 1997 Form 10-QSB, filed December 13, 1999, and signed by Furlong and Pietrzak (P.Ex. #375);
- 11) March 31, 1998 Form 10-QSB, filed December 13, 1999, and signed by Furlong and Pietrzak (P.Ex. #377);



12) June 30, 1998 Form 10-QSB, filed December 13, 1999, and signed by Furlong and Pietrzak (P.Ex. #378);

13) September 30, 1998 Form 10-QSB, filed December 13, 1999, and signed by Furlong and Pietrzak (P.Ex. #379);

14) March 31, 1999 Form 10-QSB, filed December 13, 1999, and signed by Furlong and Pietrzak (P.Ex. #382);

15) June 30, 1999 Form 10-QSB, filed December 13, 1999, and signed by Furlong and Pietrzak (P.Ex. #383);

16) September 30, 1999 Form 10-QSB, filed December 14, 1999, and signed by Furlong and Pietrzak (P.Ex. #384);

17) 1997 Form 10-KSB, filed December 14, 1999, and signed by Furlong and Pietrzak (P.Ex. #376);

18) 1998 Form 10-KSB, filed December 14, 1999, and signed by Furlong and Pietrzak (P.Ex. #380);

19) 1998 Form 10-KSB A#1, filed December 14, 1999, and signed by Furlong and Pietrzak (P.Ex. #381); and

20) Form 10-SB A#2, filed December 16, 1999, and signed by Furlong (P.Ex. #385).

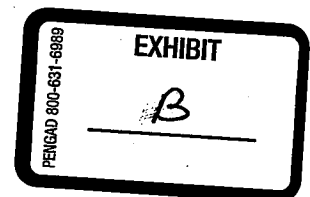
SUMMARY EVIDENCE #7

**AMOUNTS TO BE DISGORGED BY EACH DEFENDANT FOR MISCONDUCT
DURING THE RELEVANT PERIOD**

<u>Defendant</u>	<u>Amount of Disgorgement</u>	<u>Relevant Period Subject to Disgorgement</u>
Furlong	\$ 3,452,491	January 1997 – June 2000
Pietrzak	\$ 1,296,720	January 1997 – June 2000
Jordan	\$ <u>191,400</u>	January 2000 - June 2000
	<u>\$ 4,940,611</u>	

**PREJUDGMENT INTEREST OWED BY EACH DEFENDANT, CALCULATED
MONTHLY DURING RELEVANT PERIOD**

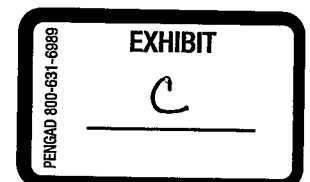
<u>Defendant</u>	<u>Prejudgment Interest</u>	<u>Relevant Period Subject to Prejudgment Interest</u>
Furlong	\$ 2,515,724	January 1997 – July 16, 2007
Pietrzak	\$ 836,866	January 1997 – July 16, 2007
Jordan	\$ <u>116,529</u>	January 2000 – July 16, 2007
	<u>\$ 3,469,119</u>	



**AMOUNTS TO BE DISGORGED PLUS PREJUDGMENT INTEREST OWED BY
EACH DEFENDANT, FOR MISCONDUCT DURING THE RELEVANT PERIOD**

<u>Defendant</u>	<u>Amount of Disgorgement</u>	<u>Prejudgment. Interest</u>	<u>TOTAL</u>
Furlong	\$ 3,452,491	\$ 2,515,724	\$ 5,968,215
Pietrzak	\$ 1,296,720	\$ 836,866	\$ 2,133,586
Jordan	\$ 191,400	\$ 116,529	\$ 307,929
	\$ 4,940,611 =====	\$ 3,469,119 =====	\$ 8,409,730 =====

**PREJUDGMENT INTEREST
CALCULATIONS
FOR DEFENDANT FURLONG**



1997 Sales *By Month*, With Prejudgment Interest
Through July 16, 2007

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

67555.00

Violation Start Date (mm/dd/yyyy):

01/27/1997

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - January 1997 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - January 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$67,555.00
02/01/1997-03/31/1997	9%	1.5%	\$1,013.33	\$68,568.33
04/01/1997-06/30/1997	9%	2.25%	\$1,542.79	\$70,111.12
07/01/1997-09/30/1997	9%	2.25%	\$1,577.50	\$71,688.62
10/01/1997-12/31/1997	9%	2.25%	\$1,612.99	\$73,301.61
01/01/1998-03/31/1998	9%	2.25%	\$1,649.29	\$74,950.90
04/01/1998-06/30/1998	8%	2%	\$1,499.02	\$76,449.92
07/01/1998-09/30/1998	8%	2%	\$1,529.00	\$77,978.92
10/01/1998-12/31/1998	8%	2%	\$1,559.58	\$79,538.50
01/01/1999-03/31/1999	7%	1.75%	\$1,391.92	\$80,930.42
04/01/1999-06/30/1999	8%	2%	\$1,618.61	\$82,549.03
07/01/1999-09/30/1999	8%	2%	\$1,650.98	\$84,200.01
10/01/1999-12/31/1999	8%	2%	\$1,684.00	\$85,884.01
01/01/2000-03/31/2000	8%	2%	\$1,717.68	\$87,601.69
04/01/2000-06/30/2000	9%	2.25%	\$1,971.04	\$89,572.73
07/01/2000-09/30/2000	9%	2.25%	\$2,015.39	\$91,588.12
10/01/2000-12/31/2000	9%	2.25%	\$2,060.73	\$93,648.85
01/01/2001-03/31/2001	9%	2.25%	\$2,107.10	\$95,755.95
04/01/2001-06/30/2001	8%	2%	\$1,915.12	\$97,671.07
07/01/2001-09/30/2001	7%	1.75%	\$1,709.24	\$99,380.31
10/01/2001-12/31/2001	7%	1.75%	\$1,739.16	\$101,119.47
01/01/2002-03/31/2002	6%	1.5%	\$1,516.79	\$102,636.26
04/01/2002-06/30/2002	6%	1.5%	\$1,539.54	\$104,175.80
07/01/2002-09/30/2002	6%	1.5%	\$1,562.64	\$105,738.44
10/01/2002-12/31/2002	6%	1.5%	\$1,586.08	\$107,324.52
01/01/2003-03/31/2003	5%	1.25%	\$1,341.56	\$108,666.08
04/01/2003-06/30/2003	5%	1.25%	\$1,358.33	\$110,024.41
07/01/2003-09/30/2003	5%	1.25%	\$1,375.31	\$111,399.72
10/01/2003-12/31/2003	4%	1%	\$1,114.00	\$112,513.72
01/01/2004-03/31/2004	4%	1%	\$1,125.14	\$113,638.86
04/01/2004-06/30/2004	5%	1.25%	\$1,420.49	\$115,059.35
07/01/2004-09/30/2004	4%	1%	\$1,150.59	\$116,209.94
10/01/2004-12/31/2004	5%	1.25%	\$1,452.62	\$117,662.56
01/01/2005-03/31/2005	5%	1.25%	\$1,470.78	\$119,133.34
04/01/2005-06/30/2005	6%	1.5%	\$1,787.00	\$120,920.34
07/01/2005-09/30/2005	6%	1.5%	\$1,813.81	\$122,734.15
10/01/2005-12/31/2005	7%	1.75%	\$2,147.85	\$124,882.00

01/01/2006-03/31/2006	7%	1.75%	\$2,185.44	\$127,067.44
04/01/2006-06/30/2006	7%	1.75%	\$2,223.68	\$129,291.12
07/01/2006-09/30/2006	8%	2%	\$2,585.82	\$131,876.94
10/01/2006-12/31/2006	8%	2%	\$2,637.54	\$134,514.48
01/01/2007-03/31/2007	8%	2%	\$2,690.29	\$137,204.77
04/01/2007-06/30/2007	8%	2%	\$2,744.10	\$139,948.87

Prejudgment Violation Range

02/01/1997-06/30/2007

Quarter Interest Total

\$72,393.87

Prejudgment Total

\$139,948.87

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

71151.00

Violation Start Date (mm/dd/yyyy):

02/05/1997

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - February 1997 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - February 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$71,151.00
03/01/1997-03/31/1997	9%	0.75%	\$533.63	\$71,684.63
04/01/1997-06/30/1997	9%	2.25%	\$1,612.90	\$73,297.53
07/01/1997-09/30/1997	9%	2.25%	\$1,649.19	\$74,946.72
10/01/1997-12/31/1997	9%	2.25%	\$1,686.30	\$76,633.02
01/01/1998-03/31/1998	9%	2.25%	\$1,724.24	\$78,357.26
04/01/1998-06/30/1998	8%	2%	\$1,567.15	\$79,924.41
07/01/1998-09/30/1998	8%	2%	\$1,598.49	\$81,522.90
10/01/1998-12/31/1998	8%	2%	\$1,630.46	\$83,153.36
01/01/1999-03/31/1999	7%	1.75%	\$1,455.18	\$84,608.54
04/01/1999-06/30/1999	8%	2%	\$1,692.17	\$86,300.71
07/01/1999-09/30/1999	8%	2%	\$1,726.01	\$88,026.72
10/01/1999-12/31/1999	8%	2%	\$1,760.53	\$89,787.25
01/01/2000-03/31/2000	8%	2%	\$1,795.75	\$91,583.00
04/01/2000-06/30/2000	9%	2.25%	\$2,060.62	\$93,643.62
07/01/2000-09/30/2000	9%	2.25%	\$2,106.98	\$95,750.60
10/01/2000-12/31/2000	9%	2.25%	\$2,154.39	\$97,904.99
01/01/2001-03/31/2001	9%	2.25%	\$2,202.86	\$100,107.85
04/01/2001-06/30/2001	8%	2%	\$2,002.16	\$102,110.01
07/01/2001-09/30/2001	7%	1.75%	\$1,786.93	\$103,896.94
10/01/2001-12/31/2001	7%	1.75%	\$1,818.20	\$105,715.14
01/01/2002-03/31/2002	6%	1.5%	\$1,585.73	\$107,300.87
04/01/2002-06/30/2002	6%	1.5%	\$1,609.51	\$108,910.38
07/01/2002-09/30/2002	6%	1.5%	\$1,633.66	\$110,544.04
10/01/2002-12/31/2002	6%	1.5%	\$1,658.16	\$112,202.20
01/01/2003-03/31/2003	5%	1.25%	\$1,402.53	\$113,604.73
04/01/2003-06/30/2003	5%	1.25%	\$1,420.06	\$115,024.79
07/01/2003-09/30/2003	5%	1.25%	\$1,437.81	\$116,462.60
10/01/2003-12/31/2003	4%	1%	\$1,164.63	\$117,627.23
01/01/2004-03/31/2004	4%	1%	\$1,176.27	\$118,803.50
04/01/2004-06/30/2004	5%	1.25%	\$1,485.04	\$120,288.54
07/01/2004-09/30/2004	4%	1%	\$1,202.89	\$121,491.43
10/01/2004-12/31/2004	5%	1.25%	\$1,518.64	\$123,010.07
01/01/2005-03/31/2005	5%	1.25%	\$1,537.63	\$124,547.70
04/01/2005-06/30/2005	6%	1.5%	\$1,868.22	\$126,415.92
07/01/2005-09/30/2005	6%	1.5%	\$1,896.24	\$128,312.16
10/01/2005-12/31/2005	7%	1.75%	\$2,245.46	\$130,557.62

01/01/2006-03/31/2006	7%	1.75%	\$2,284.76	\$132,842.38
04/01/2006-06/30/2006	7%	1.75%	\$2,324.74	\$135,167.12
07/01/2006-09/30/2006	8%	2%	\$2,703.34	\$137,870.46
10/01/2006-12/31/2006	8%	2%	\$2,757.41	\$140,627.87
01/01/2007-03/31/2007	8%	2%	\$2,812.56	\$143,440.43
04/01/2007-06/30/2007	8%	2%	\$2,868.81	\$146,309.24

Prejudgment Violation Range**Quarter Interest Total****Prejudgment Total****03/01/1997-06/30/2007****\$75,158.24****\$146,309.24**

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

85376.00

Violation Start Date (mm/dd/yyyy):

03/10/1997

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - March 1997 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - March 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$85,376.00
04/01/1997-06/30/1997	9%	2.25%	\$1,920.96	\$87,296.96
07/01/1997-09/30/1997	9%	2.25%	\$1,964.18	\$89,261.14
10/01/1997-12/31/1997	9%	2.25%	\$2,008.38	\$91,269.52
01/01/1998-03/31/1998	9%	2.25%	\$2,053.56	\$93,323.08
04/01/1998-06/30/1998	8%	2%	\$1,866.46	\$95,189.54
07/01/1998-09/30/1998	8%	2%	\$1,903.79	\$97,093.33
10/01/1998-12/31/1998	8%	2%	\$1,941.87	\$99,035.20
01/01/1999-03/31/1999	7%	1.75%	\$1,733.12	\$100,768.32
04/01/1999-06/30/1999	8%	2%	\$2,015.37	\$102,783.69
07/01/1999-09/30/1999	8%	2%	\$2,055.67	\$104,839.36
10/01/1999-12/31/1999	8%	2%	\$2,096.79	\$106,936.15
01/01/2000-03/31/2000	8%	2%	\$2,138.72	\$109,074.87
04/01/2000-06/30/2000	9%	2.25%	\$2,454.18	\$111,529.05
07/01/2000-09/30/2000	9%	2.25%	\$2,509.40	\$114,038.45
10/01/2000-12/31/2000	9%	2.25%	\$2,565.87	\$116,604.32
01/01/2001-03/31/2001	9%	2.25%	\$2,623.60	\$119,227.92
04/01/2001-06/30/2001	8%	2%	\$2,384.56	\$121,612.48
07/01/2001-09/30/2001	7%	1.75%	\$2,128.22	\$123,740.70
10/01/2001-12/31/2001	7%	1.75%	\$2,165.46	\$125,906.16
01/01/2002-03/31/2002	6%	1.5%	\$1,888.59	\$127,794.75
04/01/2002-06/30/2002	6%	1.5%	\$1,916.92	\$129,711.67
07/01/2002-09/30/2002	6%	1.5%	\$1,945.68	\$131,657.35
10/01/2002-12/31/2002	6%	1.5%	\$1,974.86	\$133,632.21
01/01/2003-03/31/2003	5%	1.25%	\$1,670.40	\$135,302.61
04/01/2003-06/30/2003	5%	1.25%	\$1,691.28	\$136,993.89
07/01/2003-09/30/2003	5%	1.25%	\$1,712.42	\$138,706.31
10/01/2003-12/31/2003	4%	1%	\$1,387.06	\$140,093.37
01/01/2004-03/31/2004	4%	1%	\$1,400.93	\$141,494.30
04/01/2004-06/30/2004	5%	1.25%	\$1,768.68	\$143,262.98
07/01/2004-09/30/2004	4%	1%	\$1,432.63	\$144,695.61
10/01/2004-12/31/2004	5%	1.25%	\$1,808.70	\$146,504.31
01/01/2005-03/31/2005	5%	1.25%	\$1,831.30	\$148,335.61
04/01/2005-06/30/2005	6%	1.5%	\$2,225.03	\$150,560.64
07/01/2005-09/30/2005	6%	1.5%	\$2,258.41	\$152,819.05
10/01/2005-12/31/2005	7%	1.75%	\$2,674.33	\$155,493.38
01/01/2006-03/31/2006	7%	1.75%	\$2,721.13	\$158,214.51

04/01/2006-06/30/2006	7%	1.75%	\$2,768.75	\$160,983.26
07/01/2006-09/30/2006	8%	2%	\$3,219.67	\$164,202.93
10/01/2006-12/31/2006	8%	2%	\$3,284.06	\$167,486.99
01/01/2007-03/31/2007	8%	2%	\$3,349.74	\$170,836.73
04/01/2007-06/30/2007	8%	2%	\$3,416.73	\$174,253.46

Prejudgment Violation Range		Quarter Interest Total	Prejudgment Total
04/01/1997-06/30/2007		\$88,877.46	\$174,253.46

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

83866.00

Violation Start Date (mm/dd/yyyy):

04/24/1997

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - April 1997 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - April 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$83,866.00
05/01/1997-06/30/1997	9%	1.5%	\$1,257.99	\$85,123.99
07/01/1997-09/30/1997	9%	2.25%	\$1,915.29	\$87,039.28
10/01/1997-12/31/1997	9%	2.25%	\$1,958.38	\$88,997.66
01/01/1998-03/31/1998	9%	2.25%	\$2,002.45	\$91,000.11
04/01/1998-06/30/1998	8%	2%	\$1,820.00	\$92,820.11
07/01/1998-09/30/1998	8%	2%	\$1,856.40	\$94,676.51
10/01/1998-12/31/1998	8%	2%	\$1,893.53	\$96,570.04
01/01/1999-03/31/1999	7%	1.75%	\$1,689.98	\$98,260.02
04/01/1999-06/30/1999	8%	2%	\$1,965.20	\$100,225.22
07/01/1999-09/30/1999	8%	2%	\$2,004.50	\$102,229.72
10/01/1999-12/31/1999	8%	2%	\$2,044.59	\$104,274.31
01/01/2000-03/31/2000	8%	2%	\$2,085.49	\$106,359.80
04/01/2000-06/30/2000	9%	2.25%	\$2,393.10	\$108,752.90
07/01/2000-09/30/2000	9%	2.25%	\$2,446.94	\$111,199.84
10/01/2000-12/31/2000	9%	2.25%	\$2,502.00	\$113,701.84
01/01/2001-03/31/2001	9%	2.25%	\$2,558.29	\$116,260.13
04/01/2001-06/30/2001	8%	2%	\$2,325.20	\$118,585.33
07/01/2001-09/30/2001	7%	1.75%	\$2,075.24	\$120,660.57
10/01/2001-12/31/2001	7%	1.75%	\$2,111.56	\$122,772.13
01/01/2002-03/31/2002	6%	1.5%	\$1,841.58	\$124,613.71
04/01/2002-06/30/2002	6%	1.5%	\$1,869.21	\$126,482.92
07/01/2002-09/30/2002	6%	1.5%	\$1,897.24	\$128,380.16
10/01/2002-12/31/2002	6%	1.5%	\$1,925.70	\$130,305.86
01/01/2003-03/31/2003	5%	1.25%	\$1,628.82	\$131,934.68
04/01/2003-06/30/2003	5%	1.25%	\$1,649.18	\$133,583.86
07/01/2003-09/30/2003	5%	1.25%	\$1,669.80	\$135,253.66
10/01/2003-12/31/2003	4%	1%	\$1,352.54	\$136,606.20
01/01/2004-03/31/2004	4%	1%	\$1,366.06	\$137,972.26
04/01/2004-06/30/2004	5%	1.25%	\$1,724.65	\$139,696.91
07/01/2004-09/30/2004	4%	1%	\$1,396.97	\$141,093.88
10/01/2004-12/31/2004	5%	1.25%	\$1,763.67	\$142,857.55
01/01/2005-03/31/2005	5%	1.25%	\$1,785.72	\$144,643.27
04/01/2005-06/30/2005	6%	1.5%	\$2,169.65	\$146,812.92
07/01/2005-09/30/2005	6%	1.5%	\$2,202.19	\$149,015.11
10/01/2005-12/31/2005	7%	1.75%	\$2,607.76	\$151,622.87
01/01/2006-03/31/2006	7%	1.75%	\$2,653.40	\$154,276.27

04/01/2006-06/30/2006	7%	1.75%	\$2,699.83	\$156,976.10
07/01/2006-09/30/2006	8%	2%	\$3,139.52	\$160,115.62
10/01/2006-12/31/2006	8%	2%	\$3,202.31	\$163,317.93
01/01/2007-03/31/2007	8%	2%	\$3,266.36	\$166,584.29
04/01/2007-06/30/2007	8%	2%	\$3,331.69	\$169,915.98

Prejudgment Violation Range**Quarter Interest Total****Prejudgment Total****05/01/1997-06/30/2007****\$86,049.98****\$169,915.98**

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

8262.00

Violation Start Date (mm/dd/yyyy):

05/16/1997

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - May 1997 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - May 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$8,262.00
06/01/1997-06/30/1997	9%	0.75%	\$61.97	\$8,323.97
07/01/1997-09/30/1997	9%	2.25%	\$187.29	\$8,511.26
10/01/1997-12/31/1997	9%	2.25%	\$191.50	\$8,702.76
01/01/1998-03/31/1998	9%	2.25%	\$195.81	\$8,898.57
04/01/1998-06/30/1998	8%	2%	\$177.97	\$9,076.54
07/01/1998-09/30/1998	8%	2%	\$181.53	\$9,258.07
10/01/1998-12/31/1998	8%	2%	\$185.16	\$9,443.23
01/01/1999-03/31/1999	7%	1.75%	\$165.26	\$9,608.49
04/01/1999-06/30/1999	8%	2%	\$192.17	\$9,800.66
07/01/1999-09/30/1999	8%	2%	\$196.01	\$9,996.67
10/01/1999-12/31/1999	8%	2%	\$199.93	\$10,196.60
01/01/2000-03/31/2000	8%	2%	\$203.93	\$10,400.53
04/01/2000-06/30/2000	9%	2.25%	\$234.01	\$10,634.54
07/01/2000-09/30/2000	9%	2.25%	\$239.28	\$10,873.82
10/01/2000-12/31/2000	9%	2.25%	\$244.66	\$11,118.48
01/01/2001-03/31/2001	9%	2.25%	\$250.17	\$11,368.65
04/01/2001-06/30/2001	8%	2%	\$227.37	\$11,596.02
07/01/2001-09/30/2001	7%	1.75%	\$202.93	\$11,798.95
10/01/2001-12/31/2001	7%	1.75%	\$206.48	\$12,005.43
01/01/2002-03/31/2002	6%	1.5%	\$180.08	\$12,185.51
04/01/2002-06/30/2002	6%	1.5%	\$182.78	\$12,368.29
07/01/2002-09/30/2002	6%	1.5%	\$185.52	\$12,553.81
10/01/2002-12/31/2002	6%	1.5%	\$188.31	\$12,742.12
01/01/2003-03/31/2003	5%	1.25%	\$159.28	\$12,901.40
04/01/2003-06/30/2003	5%	1.25%	\$161.27	\$13,062.67
07/01/2003-09/30/2003	5%	1.25%	\$163.28	\$13,225.95
10/01/2003-12/31/2003	4%	1%	\$132.26	\$13,358.21
01/01/2004-03/31/2004	4%	1%	\$133.58	\$13,491.79
04/01/2004-06/30/2004	5%	1.25%	\$168.65	\$13,660.44
07/01/2004-09/30/2004	4%	1%	\$136.60	\$13,797.04
10/01/2004-12/31/2004	5%	1.25%	\$172.46	\$13,969.50
01/01/2005-03/31/2005	5%	1.25%	\$174.62	\$14,144.12
04/01/2005-06/30/2005	6%	1.5%	\$212.16	\$14,356.28
07/01/2005-09/30/2005	6%	1.5%	\$215.34	\$14,571.62
10/01/2005-12/31/2005	7%	1.75%	\$255.00	\$14,826.62
01/01/2006-03/31/2006	7%	1.75%	\$259.47	\$15,086.09

04/01/2006-06/30/2006	7%	1.75%	\$264.01	\$15,350.10
07/01/2006-09/30/2006	8%	2%	\$307.00	\$15,657.10
10/01/2006-12/31/2006	8%	2%	\$313.14	\$15,970.24
01/01/2007-03/31/2007	8%	2%	\$319.40	\$16,289.64
04/01/2007-06/30/2007	8%	2%	\$325.79	\$16,615.43

Prejudgment Violation Range	Quarter Interest Total	Prejudgment Total
06/01/1997-06/30/2007	\$8,353.43	\$16,615.43

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

64491.00

Violation Start Date (mm/dd/yyyy):

06/19/1997

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - June 1997 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - June 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$64,491.00
07/01/1997-09/30/1997	9%	2.25%	\$1,451.05	\$65,942.05
10/01/1997-12/31/1997	9%	2.25%	\$1,483.70	\$67,425.75
01/01/1998-03/31/1998	9%	2.25%	\$1,517.08	\$68,942.83
04/01/1998-06/30/1998	8%	2%	\$1,378.86	\$70,321.69
07/01/1998-09/30/1998	8%	2%	\$1,406.43	\$71,728.12
10/01/1998-12/31/1998	8%	2%	\$1,434.56	\$73,162.68
01/01/1999-03/31/1999	7%	1.75%	\$1,280.35	\$74,443.03
04/01/1999-06/30/1999	8%	2%	\$1,488.86	\$75,931.89
07/01/1999-09/30/1999	8%	2%	\$1,518.64	\$77,450.53
10/01/1999-12/31/1999	8%	2%	\$1,549.01	\$78,999.54
01/01/2000-03/31/2000	8%	2%	\$1,579.99	\$80,579.53
04/01/2000-06/30/2000	9%	2.25%	\$1,813.04	\$82,392.57
07/01/2000-09/30/2000	9%	2.25%	\$1,853.83	\$84,246.40
10/01/2000-12/31/2000	9%	2.25%	\$1,895.54	\$86,141.94
01/01/2001-03/31/2001	9%	2.25%	\$1,938.19	\$88,080.13
04/01/2001-06/30/2001	8%	2%	\$1,761.60	\$89,841.73
07/01/2001-09/30/2001	7%	1.75%	\$1,572.23	\$91,413.96
10/01/2001-12/31/2001	7%	1.75%	\$1,599.74	\$93,013.70
01/01/2002-03/31/2002	6%	1.5%	\$1,395.21	\$94,408.91
04/01/2002-06/30/2002	6%	1.5%	\$1,416.13	\$95,825.04
07/01/2002-09/30/2002	6%	1.5%	\$1,437.38	\$97,262.42
10/01/2002-12/31/2002	6%	1.5%	\$1,458.94	\$98,721.36
01/01/2003-03/31/2003	5%	1.25%	\$1,234.02	\$99,955.38
04/01/2003-06/30/2003	5%	1.25%	\$1,249.44	\$101,204.82
07/01/2003-09/30/2003	5%	1.25%	\$1,265.06	\$102,469.88
10/01/2003-12/31/2003	4%	1%	\$1,024.70	\$103,494.58
01/01/2004-03/31/2004	4%	1%	\$1,034.95	\$104,529.53
04/01/2004-06/30/2004	5%	1.25%	\$1,306.62	\$105,836.15
07/01/2004-09/30/2004	4%	1%	\$1,058.36	\$106,894.51
10/01/2004-12/31/2004	5%	1.25%	\$1,336.18	\$108,230.69
01/01/2005-03/31/2005	5%	1.25%	\$1,352.88	\$109,583.57
04/01/2005-06/30/2005	6%	1.5%	\$1,643.75	\$111,227.32
07/01/2005-09/30/2005	6%	1.5%	\$1,668.41	\$112,895.73
10/01/2005-12/31/2005	7%	1.75%	\$1,975.68	\$114,871.41
01/01/2006-03/31/2006	7%	1.75%	\$2,010.25	\$116,881.66
04/01/2006-06/30/2006	7%	1.75%	\$2,045.43	\$118,927.09

07/01/2006-09/30/2006	8%	2%	\$2,378.54	\$121,305.63
10/01/2006-12/31/2006	8%	2%	\$2,426.11	\$123,731.74
01/01/2007-03/31/2007	8%	2%	\$2,474.63	\$126,206.37
04/01/2007-06/30/2007	8%	2%	\$2,524.13	\$128,730.50

Prejudgment Violation Range**07/01/1997-06/30/2007****Quarter Interest Total****\$64,239.50****Prejudgment Total****\$128,730.50**

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

61289.00

Violation Start Date (mm/dd/yyyy):

07/28/1997

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - July 1997 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - July 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$61,289.00
08/01/1997-09/30/1997	9%	1.5%	\$919.33	\$62,208.34
10/01/1997-12/31/1997	9%	2.25%	\$1,399.69	\$63,608.03
01/01/1998-03/31/1998	9%	2.25%	\$1,431.18	\$65,039.21
04/01/1998-06/30/1998	8%	2%	\$1,300.78	\$66,339.99
07/01/1998-09/30/1998	8%	2%	\$1,326.80	\$67,666.79
10/01/1998-12/31/1998	8%	2%	\$1,353.34	\$69,020.13
01/01/1999-03/31/1999	7%	1.75%	\$1,207.85	\$70,227.98
04/01/1999-06/30/1999	8%	2%	\$1,404.56	\$71,632.54
07/01/1999-09/30/1999	8%	2%	\$1,432.65	\$73,065.19
10/01/1999-12/31/1999	8%	2%	\$1,461.30	\$74,526.49
01/01/2000-03/31/2000	8%	2%	\$1,490.53	\$76,017.02
04/01/2000-06/30/2000	9%	2.25%	\$1,710.38	\$77,727.40
07/01/2000-09/30/2000	9%	2.25%	\$1,748.87	\$79,476.27
10/01/2000-12/31/2000	9%	2.25%	\$1,788.22	\$81,264.49
01/01/2001-03/31/2001	9%	2.25%	\$1,828.45	\$83,092.94
04/01/2001-06/30/2001	8%	2%	\$1,661.86	\$84,754.80
07/01/2001-09/30/2001	7%	1.75%	\$1,483.21	\$86,238.01
10/01/2001-12/31/2001	7%	1.75%	\$1,509.17	\$87,747.18
01/01/2002-03/31/2002	6%	1.5%	\$1,316.21	\$89,063.39
04/01/2002-06/30/2002	6%	1.5%	\$1,335.95	\$90,399.34
07/01/2002-09/30/2002	6%	1.5%	\$1,355.99	\$91,755.33
10/01/2002-12/31/2002	6%	1.5%	\$1,376.33	\$93,131.66
01/01/2003-03/31/2003	5%	1.25%	\$1,164.15	\$94,295.81
04/01/2003-06/30/2003	5%	1.25%	\$1,178.70	\$95,474.51
07/01/2003-09/30/2003	5%	1.25%	\$1,193.43	\$96,667.94
10/01/2003-12/31/2003	4%	1%	\$966.68	\$97,634.62
01/01/2004-03/31/2004	4%	1%	\$976.35	\$98,610.97
04/01/2004-06/30/2004	5%	1.25%	\$1,232.64	\$99,843.61
07/01/2004-09/30/2004	4%	1%	\$998.44	\$100,842.05
10/01/2004-12/31/2004	5%	1.25%	\$1,260.53	\$102,102.58
01/01/2005-03/31/2005	5%	1.25%	\$1,276.28	\$103,378.86
04/01/2005-06/30/2005	6%	1.5%	\$1,550.68	\$104,929.54
07/01/2005-09/30/2005	6%	1.5%	\$1,573.94	\$106,503.48
10/01/2005-12/31/2005	7%	1.75%	\$1,863.81	\$108,367.29
01/01/2006-03/31/2006	7%	1.75%	\$1,896.43	\$110,263.72
04/01/2006-06/30/2006	7%	1.75%	\$1,929.62	\$112,193.34

07/01/2006-09/30/2006	8%	2%	\$2,243.87	\$114,437.21
10/01/2006-12/31/2006	8%	2%	\$2,288.74	\$116,725.95
01/01/2007-03/31/2007	8%	2%	\$2,334.52	\$119,060.47
04/01/2007-06/30/2007	8%	2%	\$2,381.21	\$121,441.68

Prejudgment Violation Range
08/01/1997-06/30/2007

Quarter Interest Total
\$60,152.67

Prejudgment Total
\$121,441.68

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

Violation Start Date (mm/dd/yyyy):

Payoff Date (mm/dd/yyyy):

Header for Report [Optional - 80 Chars Max]: [Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - August 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$88,666.00
09/01/1997-09/30/1997	9%	0.75%	\$665.00	\$89,331.00
10/01/1997-12/31/1997	9%	2.25%	\$2,009.95	\$91,340.95
01/01/1998-03/31/1998	9%	2.25%	\$2,055.17	\$93,396.12
04/01/1998-06/30/1998	8%	2%	\$1,867.92	\$95,264.04
07/01/1998-09/30/1998	8%	2%	\$1,905.28	\$97,169.32
10/01/1998-12/31/1998	8%	2%	\$1,943.39	\$99,112.71
01/01/1999-03/31/1999	7%	1.75%	\$1,734.47	\$100,847.18
04/01/1999-06/30/1999	8%	2%	\$2,016.94	\$102,864.12
07/01/1999-09/30/1999	8%	2%	\$2,057.28	\$104,921.40
10/01/1999-12/31/1999	8%	2%	\$2,098.43	\$107,019.83
01/01/2000-03/31/2000	8%	2%	\$2,140.40	\$109,160.23
04/01/2000-06/30/2000	9%	2.25%	\$2,456.11	\$111,616.34
07/01/2000-09/30/2000	9%	2.25%	\$2,511.37	\$114,127.71
10/01/2000-12/31/2000	9%	2.25%	\$2,567.87	\$116,695.58
01/01/2001-03/31/2001	9%	2.25%	\$2,625.65	\$119,321.23
04/01/2001-06/30/2001	8%	2%	\$2,386.42	\$121,707.65
07/01/2001-09/30/2001	7%	1.75%	\$2,129.88	\$123,837.53
10/01/2001-12/31/2001	7%	1.75%	\$2,167.16	\$126,004.69
01/01/2002-03/31/2002	6%	1.5%	\$1,890.07	\$127,894.76
04/01/2002-06/30/2002	6%	1.5%	\$1,918.42	\$129,813.18
07/01/2002-09/30/2002	6%	1.5%	\$1,947.20	\$131,760.38
10/01/2002-12/31/2002	6%	1.5%	\$1,976.41	\$133,736.79
01/01/2003-03/31/2003	5%	1.25%	\$1,671.71	\$135,408.50
04/01/2003-06/30/2003	5%	1.25%	\$1,692.61	\$137,101.11
07/01/2003-09/30/2003	5%	1.25%	\$1,713.76	\$138,814.87
10/01/2003-12/31/2003	4%	1%	\$1,388.15	\$140,203.02
01/01/2004-03/31/2004	4%	1%	\$1,402.03	\$141,605.05
04/01/2004-06/30/2004	5%	1.25%	\$1,770.06	\$143,375.11
07/01/2004-09/30/2004	4%	1%	\$1,433.75	\$144,808.86
10/01/2004-12/31/2004	5%	1.25%	\$1,810.11	\$146,618.97
01/01/2005-03/31/2005	5%	1.25%	\$1,832.74	\$148,451.71
04/01/2005-06/30/2005	6%	1.5%	\$2,226.78	\$150,678.49
07/01/2005-09/30/2005	6%	1.5%	\$2,260.18	\$152,938.67
10/01/2005-12/31/2005	7%	1.75%	\$2,676.43	\$155,615.10
01/01/2006-03/31/2006	7%	1.75%	\$2,723.26	\$158,338.36
04/01/2006-06/30/2006	7%	1.75%	\$2,770.92	\$161,109.28

07/01/2006-09/30/2006	8%	2%	\$3,222.19	\$164,331.47
10/01/2006-12/31/2006	8%	2%	\$3,286.63	\$167,618.10
01/01/2007-03/31/2007	8%	2%	\$3,352.36	\$170,970.46
04/01/2007-06/30/2007	8%	2%	\$3,419.41	\$174,389.87

Prejudgment Violation Range**Quarter Interest Total****Prejudgment Total**

09/01/1997-06/30/2007

\$85,723.87

\$174,389.87

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

Violation Start Date (mm/dd/yyyy):

Payoff Date (mm/dd/yyyy):

Header for Report [Optional - 80 Chars Max]:

[Click here for the PJIC FAQ.](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - September 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$36,375.00
10/01/1997-12/31/1997	9%	2.25%	\$818.44	\$37,193.44
01/01/1998-03/31/1998	9%	2.25%	\$836.85	\$38,030.29
04/01/1998-06/30/1998	8%	2%	\$760.61	\$38,790.90
07/01/1998-09/30/1998	8%	2%	\$775.82	\$39,566.72
10/01/1998-12/31/1998	8%	2%	\$791.33	\$40,358.05
01/01/1999-03/31/1999	7%	1.75%	\$706.27	\$41,064.32
04/01/1999-06/30/1999	8%	2%	\$821.29	\$41,885.61
07/01/1999-09/30/1999	8%	2%	\$837.71	\$42,723.32
10/01/1999-12/31/1999	8%	2%	\$854.47	\$43,577.79
01/01/2000-03/31/2000	8%	2%	\$871.56	\$44,449.35
04/01/2000-06/30/2000	9%	2.25%	\$1,000.11	\$45,449.46
07/01/2000-09/30/2000	9%	2.25%	\$1,022.61	\$46,472.07
10/01/2000-12/31/2000	9%	2.25%	\$1,045.62	\$47,517.69
01/01/2001-03/31/2001	9%	2.25%	\$1,069.15	\$48,586.84
04/01/2001-06/30/2001	8%	2%	\$971.74	\$49,558.58
07/01/2001-09/30/2001	7%	1.75%	\$867.28	\$50,425.86
10/01/2001-12/31/2001	7%	1.75%	\$882.45	\$51,308.31
01/01/2002-03/31/2002	6%	1.5%	\$769.62	\$52,077.93
04/01/2002-06/30/2002	6%	1.5%	\$781.17	\$52,859.10
07/01/2002-09/30/2002	6%	1.5%	\$792.89	\$53,651.99
10/01/2002-12/31/2002	6%	1.5%	\$804.78	\$54,456.77
01/01/2003-03/31/2003	5%	1.25%	\$680.71	\$55,137.48
04/01/2003-06/30/2003	5%	1.25%	\$689.22	\$55,826.70
07/01/2003-09/30/2003	5%	1.25%	\$697.83	\$56,524.53
10/01/2003-12/31/2003	4%	1%	\$565.25	\$57,089.78
01/01/2004-03/31/2004	4%	1%	\$570.90	\$57,660.68
04/01/2004-06/30/2004	5%	1.25%	\$720.76	\$58,381.44
07/01/2004-09/30/2004	4%	1%	\$583.81	\$58,965.25
10/01/2004-12/31/2004	5%	1.25%	\$737.07	\$59,702.32
01/01/2005-03/31/2005	5%	1.25%	\$746.28	\$60,448.60
04/01/2005-06/30/2005	6%	1.5%	\$906.73	\$61,355.33
07/01/2005-09/30/2005	6%	1.5%	\$920.33	\$62,275.66
10/01/2005-12/31/2005	7%	1.75%	\$1,089.82	\$63,365.48
01/01/2006-03/31/2006	7%	1.75%	\$1,108.90	\$64,474.38
04/01/2006-06/30/2006	7%	1.75%	\$1,128.30	\$65,602.68
07/01/2006-09/30/2006	8%	2%	\$1,312.05	\$66,914.73

10/01/2006-12/31/2006	8%	2%	\$1,338.29	\$68,253.02
01/01/2007-03/31/2007	8%	2%	\$1,365.06	\$69,618.08
04/01/2007-06/30/2007	8%	2%	\$1,392.36	\$71,010.44

Prejudgment Violation Range				
10/01/1997-06/30/2007				

Quarter Interest Total
\$34,635.44

Prejudgment Total
\$71,010.44

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

65520.00

Violation Start Date (mm/dd/yyyy):

10/23/1997

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - October 1997 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - October 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$65,520.00
11/01/1997-12/31/1997	9%	1.5%	\$982.80	\$66,502.80
01/01/1998-03/31/1998	9%	2.25%	\$1,496.31	\$67,999.11
04/01/1998-06/30/1998	8%	2%	\$1,359.98	\$69,359.09
07/01/1998-09/30/1998	8%	2%	\$1,387.18	\$70,746.27
10/01/1998-12/31/1998	8%	2%	\$1,414.93	\$72,161.20
01/01/1999-03/31/1999	7%	1.75%	\$1,262.82	\$73,424.02
04/01/1999-06/30/1999	8%	2%	\$1,468.48	\$74,892.50
07/01/1999-09/30/1999	8%	2%	\$1,497.85	\$76,390.35
10/01/1999-12/31/1999	8%	2%	\$1,527.81	\$77,918.16
01/01/2000-03/31/2000	8%	2%	\$1,558.36	\$79,476.52
04/01/2000-06/30/2000	9%	2.25%	\$1,788.22	\$81,264.74
07/01/2000-09/30/2000	9%	2.25%	\$1,828.46	\$83,093.20
10/01/2000-12/31/2000	9%	2.25%	\$1,869.60	\$84,962.80
01/01/2001-03/31/2001	9%	2.25%	\$1,911.66	\$86,874.46
04/01/2001-06/30/2001	8%	2%	\$1,737.49	\$88,611.95
07/01/2001-09/30/2001	7%	1.75%	\$1,550.71	\$90,162.66
10/01/2001-12/31/2001	7%	1.75%	\$1,577.85	\$91,740.51
01/01/2002-03/31/2002	6%	1.5%	\$1,376.11	\$93,116.62
04/01/2002-06/30/2002	6%	1.5%	\$1,396.75	\$94,513.37
07/01/2002-09/30/2002	6%	1.5%	\$1,417.70	\$95,931.07
10/01/2002-12/31/2002	6%	1.5%	\$1,438.97	\$97,370.04
01/01/2003-03/31/2003	5%	1.25%	\$1,217.13	\$98,587.17
04/01/2003-06/30/2003	5%	1.25%	\$1,232.34	\$99,819.51
07/01/2003-09/30/2003	5%	1.25%	\$1,247.74	\$101,067.25
10/01/2003-12/31/2003	4%	1%	\$1,010.67	\$102,077.92
01/01/2004-03/31/2004	4%	1%	\$1,020.78	\$103,098.70
04/01/2004-06/30/2004	5%	1.25%	\$1,288.73	\$104,387.43
07/01/2004-09/30/2004	4%	1%	\$1,043.87	\$105,431.30
10/01/2004-12/31/2004	5%	1.25%	\$1,317.89	\$106,749.19
01/01/2005-03/31/2005	5%	1.25%	\$1,334.36	\$108,083.55
04/01/2005-06/30/2005	6%	1.5%	\$1,621.25	\$109,704.80
07/01/2005-09/30/2005	6%	1.5%	\$1,645.57	\$111,350.37
10/01/2005-12/31/2005	7%	1.75%	\$1,948.63	\$113,299.00
01/01/2006-03/31/2006	7%	1.75%	\$1,982.73	\$115,281.73
04/01/2006-06/30/2006	7%	1.75%	\$2,017.43	\$117,299.16
07/01/2006-09/30/2006	8%	2%	\$2,345.98	\$119,645.14

10/01/2006-12/31/2006	8%	2%	\$2,392.90	\$122,038.04
01/01/2007-03/31/2007	8%	2%	\$2,440.76	\$124,478.80
04/01/2007-06/30/2007	8%	2%	\$2,489.58	\$126,968.38

Prejudgment Violation Range**Quarter Interest Total****Prejudgment Total****11/01/1997-06/30/2007****\$61,448.38****\$126,968.38**

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

37375.00

Violation Start Date (mm/dd/yyyy):

11/24/1997

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - November 1997 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - November 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$37,375.00
12/01/1997-12/31/1997	9%	0.75%	\$280.31	\$37,655.31
01/01/1998-03/31/1998	9%	2.25%	\$847.24	\$38,502.55
04/01/1998-06/30/1998	8%	2%	\$770.05	\$39,272.60
07/01/1998-09/30/1998	8%	2%	\$785.45	\$40,058.05
10/01/1998-12/31/1998	8%	2%	\$801.16	\$40,859.21
01/01/1999-03/31/1999	7%	1.75%	\$715.04	\$41,574.25
04/01/1999-06/30/1999	8%	2%	\$831.49	\$42,405.74
07/01/1999-09/30/1999	8%	2%	\$848.11	\$43,253.85
10/01/1999-12/31/1999	8%	2%	\$865.08	\$44,118.93
01/01/2000-03/31/2000	8%	2%	\$882.38	\$45,001.31
04/01/2000-06/30/2000	9%	2.25%	\$1,012.53	\$46,013.84
07/01/2000-09/30/2000	9%	2.25%	\$1,035.31	\$47,049.15
10/01/2000-12/31/2000	9%	2.25%	\$1,058.61	\$48,107.76
01/01/2001-03/31/2001	9%	2.25%	\$1,082.42	\$49,190.18
04/01/2001-06/30/2001	8%	2%	\$983.80	\$50,173.98
07/01/2001-09/30/2001	7%	1.75%	\$878.04	\$51,052.02
10/01/2001-12/31/2001	7%	1.75%	\$893.41	\$51,945.43
01/01/2002-03/31/2002	6%	1.5%	\$779.18	\$52,724.61
04/01/2002-06/30/2002	6%	1.5%	\$790.87	\$53,515.48
07/01/2002-09/30/2002	6%	1.5%	\$802.73	\$54,318.21
10/01/2002-12/31/2002	6%	1.5%	\$814.77	\$55,132.98
01/01/2003-03/31/2003	5%	1.25%	\$689.16	\$55,822.14
04/01/2003-06/30/2003	5%	1.25%	\$697.78	\$56,519.92
07/01/2003-09/30/2003	5%	1.25%	\$706.50	\$57,226.42
10/01/2003-12/31/2003	4%	1%	\$572.26	\$57,798.68
01/01/2004-03/31/2004	4%	1%	\$577.99	\$58,376.67
04/01/2004-06/30/2004	5%	1.25%	\$729.71	\$59,106.38
07/01/2004-09/30/2004	4%	1%	\$591.06	\$59,697.44
10/01/2004-12/31/2004	5%	1.25%	\$746.22	\$60,443.66
01/01/2005-03/31/2005	5%	1.25%	\$755.55	\$61,199.21
04/01/2005-06/30/2005	6%	1.5%	\$917.99	\$62,117.20
07/01/2005-09/30/2005	6%	1.5%	\$931.76	\$63,048.96
10/01/2005-12/31/2005	7%	1.75%	\$1,103.36	\$64,152.32
01/01/2006-03/31/2006	7%	1.75%	\$1,122.67	\$65,274.99
04/01/2006-06/30/2006	7%	1.75%	\$1,142.31	\$66,417.30
07/01/2006-09/30/2006	8%	2%	\$1,328.35	\$67,745.65

10/01/2006-12/31/2006	8%	2%	\$1,354.91	\$69,100.56
01/01/2007-03/31/2007	8%	2%	\$1,382.01	\$70,482.57
04/01/2007-06/30/2007	8%	2%	\$1,409.65	\$71,892.22

Prejudgment Violation Range**Quarter Interest Total****Prejudgment Total****12/01/1997-06/30/2007****\$34,517.22****\$71,892.22**

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

85623.00

Violation Start Date (mm/dd/yyyy):

12/26/1997

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - December 1997 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - December 1997 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$85,623.00
01/01/1998-03/31/1998	9%	2.25%	\$1,926.52	\$87,549.52
04/01/1998-06/30/1998	8%	2%	\$1,750.99	\$89,300.51
07/01/1998-09/30/1998	8%	2%	\$1,786.01	\$91,086.52
10/01/1998-12/31/1998	8%	2%	\$1,821.73	\$92,908.25
01/01/1999-03/31/1999	7%	1.75%	\$1,625.89	\$94,534.14
04/01/1999-06/30/1999	8%	2%	\$1,890.68	\$96,424.82
07/01/1999-09/30/1999	8%	2%	\$1,928.50	\$98,353.32
10/01/1999-12/31/1999	8%	2%	\$1,967.07	\$100,320.39
01/01/2000-03/31/2000	8%	2%	\$2,006.41	\$102,326.80
04/01/2000-06/30/2000	9%	2.25%	\$2,302.35	\$104,629.15
07/01/2000-09/30/2000	9%	2.25%	\$2,354.16	\$106,983.31
10/01/2000-12/31/2000	9%	2.25%	\$2,407.12	\$109,390.43
01/01/2001-03/31/2001	9%	2.25%	\$2,461.28	\$111,851.71
04/01/2001-06/30/2001	8%	2%	\$2,237.03	\$114,088.74
07/01/2001-09/30/2001	7%	1.75%	\$1,996.55	\$116,085.29
10/01/2001-12/31/2001	7%	1.75%	\$2,031.49	\$118,116.78
01/01/2002-03/31/2002	6%	1.5%	\$1,771.75	\$119,888.53
04/01/2002-06/30/2002	6%	1.5%	\$1,798.33	\$121,686.86
07/01/2002-09/30/2002	6%	1.5%	\$1,825.30	\$123,512.16
10/01/2002-12/31/2002	6%	1.5%	\$1,852.68	\$125,364.84
01/01/2003-03/31/2003	5%	1.25%	\$1,567.06	\$126,931.90
04/01/2003-06/30/2003	5%	1.25%	\$1,586.65	\$128,518.55
07/01/2003-09/30/2003	5%	1.25%	\$1,606.48	\$130,125.03
10/01/2003-12/31/2003	4%	1%	\$1,301.25	\$131,426.28
01/01/2004-03/31/2004	4%	1%	\$1,314.26	\$132,740.54
04/01/2004-06/30/2004	5%	1.25%	\$1,659.26	\$134,399.80
07/01/2004-09/30/2004	4%	1%	\$1,344.00	\$135,743.80
10/01/2004-12/31/2004	5%	1.25%	\$1,696.80	\$137,440.60
01/01/2005-03/31/2005	5%	1.25%	\$1,718.01	\$139,158.61
04/01/2005-06/30/2005	6%	1.5%	\$2,087.38	\$141,245.99
07/01/2005-09/30/2005	6%	1.5%	\$2,118.69	\$143,364.68
10/01/2005-12/31/2005	7%	1.75%	\$2,508.88	\$145,873.56
01/01/2006-03/31/2006	7%	1.75%	\$2,552.79	\$148,426.35
04/01/2006-06/30/2006	7%	1.75%	\$2,597.46	\$151,023.81
07/01/2006-09/30/2006	8%	2%	\$3,020.48	\$154,044.29
10/01/2006-12/31/2006	8%	2%	\$3,080.89	\$157,125.18

01/01/2007-03/31/2007	8%	2%	\$3,142.50	\$160,267.68
04/01/2007-06/30/2007	8%	2%	\$3,205.35	\$163,473.03

Prejudgment Violation Range**Quarter Interest Total****Prejudgment Total****01/01/1998-06/30/2007****\$77,850.03****\$163,473.03**

1998 Sales *By Month*, With Prejudgment Interest
Through July 16, 2007

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

96322.00

Violation Start Date (mm/dd/yyyy):

01/27/1998

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - January 1998 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - January 1998 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$96,322.00
02/01/1998-03/31/1998	9%	1.5%	\$1,444.83	\$97,766.83
04/01/1998-06/30/1998	8%	2%	\$1,955.34	\$99,722.17
07/01/1998-09/30/1998	8%	2%	\$1,994.44	\$101,716.61
10/01/1998-12/31/1998	8%	2%	\$2,034.33	\$103,750.94
01/01/1999-03/31/1999	7%	1.75%	\$1,815.64	\$105,566.58
04/01/1999-06/30/1999	8%	2%	\$2,111.33	\$107,677.91
07/01/1999-09/30/1999	8%	2%	\$2,153.56	\$109,831.47
10/01/1999-12/31/1999	8%	2%	\$2,196.63	\$112,028.10
01/01/2000-03/31/2000	8%	2%	\$2,240.56	\$114,268.66
04/01/2000-06/30/2000	9%	2.25%	\$2,571.04	\$116,839.70
07/01/2000-09/30/2000	9%	2.25%	\$2,628.89	\$119,468.59
10/01/2000-12/31/2000	9%	2.25%	\$2,688.04	\$122,156.63
01/01/2001-03/31/2001	9%	2.25%	\$2,748.52	\$124,905.15
04/01/2001-06/30/2001	8%	2%	\$2,498.10	\$127,403.25
07/01/2001-09/30/2001	7%	1.75%	\$2,229.56	\$129,632.81
10/01/2001-12/31/2001	7%	1.75%	\$2,268.57	\$131,901.38
01/01/2002-03/31/2002	6%	1.5%	\$1,978.52	\$133,879.90
04/01/2002-06/30/2002	6%	1.5%	\$2,008.20	\$135,888.10
07/01/2002-09/30/2002	6%	1.5%	\$2,038.32	\$137,926.42
10/01/2002-12/31/2002	6%	1.5%	\$2,068.90	\$139,995.32
01/01/2003-03/31/2003	5%	1.25%	\$1,749.94	\$141,745.26
04/01/2003-06/30/2003	5%	1.25%	\$1,771.82	\$143,517.08
07/01/2003-09/30/2003	5%	1.25%	\$1,793.96	\$145,311.04
10/01/2003-12/31/2003	4%	1%	\$1,453.11	\$146,764.15
01/01/2004-03/31/2004	4%	1%	\$1,467.64	\$148,231.79
04/01/2004-06/30/2004	5%	1.25%	\$1,852.90	\$150,084.69
07/01/2004-09/30/2004	4%	1%	\$1,500.85	\$151,585.54
10/01/2004-12/31/2004	5%	1.25%	\$1,894.82	\$153,480.36
01/01/2005-03/31/2005	5%	1.25%	\$1,918.50	\$155,398.86
04/01/2005-06/30/2005	6%	1.5%	\$2,330.98	\$157,729.84
07/01/2005-09/30/2005	6%	1.5%	\$2,365.95	\$160,095.79
10/01/2005-12/31/2005	7%	1.75%	\$2,801.68	\$162,897.47
01/01/2006-03/31/2006	7%	1.75%	\$2,850.71	\$165,748.18
04/01/2006-06/30/2006	7%	1.75%	\$2,900.59	\$168,648.77
07/01/2006-09/30/2006	8%	2%	\$3,372.98	\$172,021.75
10/01/2006-12/31/2006	8%	2%	\$3,440.44	\$175,462.19

01/01/2007-03/31/2007	8%	2%	\$3,509.24	\$178,971.43
04/01/2007-06/30/2007	8%	2%	\$3,579.43	\$182,550.86

Prejudgment Violation Range**Quarter Interest Total****Prejudgment Total****02/01/1998-06/30/2007****\$86,228.86****\$182,550.86**

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

Violation Start Date (mm/dd/yyyy):

Payoff Date (mm/dd/yyyy):

Header for Report [Optional - 80 Chars Max]:

[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - February 1998 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$100,505.00
03/01/1998-03/31/1998	9%	0.75%	\$753.79	\$101,258.79
04/01/1998-06/30/1998	8%	2%	\$2,025.18	\$103,283.97
07/01/1998-09/30/1998	8%	2%	\$2,065.68	\$105,349.65
10/01/1998-12/31/1998	8%	2%	\$2,106.99	\$107,456.64
01/01/1999-03/31/1999	7%	1.75%	\$1,880.49	\$109,337.13
04/01/1999-06/30/1999	8%	2%	\$2,186.74	\$111,523.87
07/01/1999-09/30/1999	8%	2%	\$2,230.48	\$113,754.35
10/01/1999-12/31/1999	8%	2%	\$2,275.09	\$116,029.44
01/01/2000-03/31/2000	8%	2%	\$2,320.59	\$118,350.03
04/01/2000-06/30/2000	9%	2.25%	\$2,662.88	\$121,012.91
07/01/2000-09/30/2000	9%	2.25%	\$2,722.79	\$123,735.70
10/01/2000-12/31/2000	9%	2.25%	\$2,784.05	\$126,519.75
01/01/2001-03/31/2001	9%	2.25%	\$2,846.69	\$129,366.44
04/01/2001-06/30/2001	8%	2%	\$2,587.33	\$131,953.77
07/01/2001-09/30/2001	7%	1.75%	\$2,309.19	\$134,262.96
10/01/2001-12/31/2001	7%	1.75%	\$2,349.60	\$136,612.56
01/01/2002-03/31/2002	6%	1.5%	\$2,049.19	\$138,661.75
04/01/2002-06/30/2002	6%	1.5%	\$2,079.93	\$140,741.68
07/01/2002-09/30/2002	6%	1.5%	\$2,111.13	\$142,852.81
10/01/2002-12/31/2002	6%	1.5%	\$2,142.79	\$144,995.60
01/01/2003-03/31/2003	5%	1.25%	\$1,812.45	\$146,808.05
04/01/2003-06/30/2003	5%	1.25%	\$1,835.10	\$148,643.15
07/01/2003-09/30/2003	5%	1.25%	\$1,858.04	\$150,501.19
10/01/2003-12/31/2003	4%	1%	\$1,505.01	\$152,006.20
01/01/2004-03/31/2004	4%	1%	\$1,520.06	\$153,526.26
04/01/2004-06/30/2004	5%	1.25%	\$1,919.08	\$155,445.34
07/01/2004-09/30/2004	4%	1%	\$1,554.45	\$156,999.79
10/01/2004-12/31/2004	5%	1.25%	\$1,962.50	\$158,962.29
01/01/2005-03/31/2005	5%	1.25%	\$1,987.03	\$160,949.32
04/01/2005-06/30/2005	6%	1.5%	\$2,414.24	\$163,363.56
07/01/2005-09/30/2005	6%	1.5%	\$2,450.45	\$165,814.01
10/01/2005-12/31/2005	7%	1.75%	\$2,901.75	\$168,715.76
01/01/2006-03/31/2006	7%	1.75%	\$2,952.53	\$171,668.29
04/01/2006-06/30/2006	7%	1.75%	\$3,004.20	\$174,672.49
07/01/2006-09/30/2006	8%	2%	\$3,493.45	\$178,165.94
10/01/2006-12/31/2006	8%	2%	\$3,563.32	\$181,729.26

01/01/2007-03/31/2007	8%	2%	\$3,634.59	\$185,363.85
04/01/2007-06/30/2007	8%	2%	\$3,707.28	\$189,071.13

Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
03/01/1998-06/30/2007			\$88,566.13	\$189,071.13

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

37492.00

Violation Start Date (mm/dd/yyyy):

03/9/1998

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - March 1998 sales of HCCA stock

[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - March 1998 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$37,492.00
04/01/1998-06/30/1998	8%	2%	\$749.84	\$38,241.84
07/01/1998-09/30/1998	8%	2%	\$764.84	\$39,006.68
10/01/1998-12/31/1998	8%	2%	\$780.13	\$39,786.81
01/01/1999-03/31/1999	7%	1.75%	\$696.27	\$40,483.08
04/01/1999-06/30/1999	8%	2%	\$809.66	\$41,292.74
07/01/1999-09/30/1999	8%	2%	\$825.85	\$42,118.59
10/01/1999-12/31/1999	8%	2%	\$842.37	\$42,960.96
01/01/2000-03/31/2000	8%	2%	\$859.22	\$43,820.18
04/01/2000-06/30/2000	9%	2.25%	\$985.95	\$44,806.13
07/01/2000-09/30/2000	9%	2.25%	\$1,008.14	\$45,814.27
10/01/2000-12/31/2000	9%	2.25%	\$1,030.82	\$46,845.09
01/01/2001-03/31/2001	9%	2.25%	\$1,054.01	\$47,899.10
04/01/2001-06/30/2001	8%	2%	\$957.98	\$48,857.08
07/01/2001-09/30/2001	7%	1.75%	\$855.00	\$49,712.08
10/01/2001-12/31/2001	7%	1.75%	\$869.96	\$50,582.04
01/01/2002-03/31/2002	6%	1.5%	\$758.73	\$51,340.77
04/01/2002-06/30/2002	6%	1.5%	\$770.11	\$52,110.88
07/01/2002-09/30/2002	6%	1.5%	\$781.66	\$52,892.54
10/01/2002-12/31/2002	6%	1.5%	\$793.39	\$53,685.93
01/01/2003-03/31/2003	5%	1.25%	\$671.07	\$54,357.00
04/01/2003-06/30/2003	5%	1.25%	\$679.46	\$55,036.46
07/01/2003-09/30/2003	5%	1.25%	\$687.96	\$55,724.42
10/01/2003-12/31/2003	4%	1%	\$557.24	\$56,281.66
01/01/2004-03/31/2004	4%	1%	\$562.82	\$56,844.48
04/01/2004-06/30/2004	5%	1.25%	\$710.56	\$57,555.04
07/01/2004-09/30/2004	4%	1%	\$575.55	\$58,130.59
10/01/2004-12/31/2004	5%	1.25%	\$726.63	\$58,857.22
01/01/2005-03/31/2005	5%	1.25%	\$735.72	\$59,592.94
04/01/2005-06/30/2005	6%	1.5%	\$893.89	\$60,486.83
07/01/2005-09/30/2005	6%	1.5%	\$907.30	\$61,394.13
10/01/2005-12/31/2005	7%	1.75%	\$1,074.40	\$62,468.53
01/01/2006-03/31/2006	7%	1.75%	\$1,093.20	\$63,561.73
04/01/2006-06/30/2006	7%	1.75%	\$1,112.33	\$64,674.06
07/01/2006-09/30/2006	8%	2%	\$1,293.48	\$65,967.54
10/01/2006-12/31/2006	8%	2%	\$1,319.35	\$67,286.89
01/01/2007-03/31/2007	8%	2%	\$1,345.74	\$68,632.63

04/01/2007-06/30/2007	8%	2%	\$1,372.65	\$70,005.28
<hr/>				
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
04/01/1998-06/30/2007			\$32,513.28	\$70,005.28

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

64500.00

Violation Start Date (mm/dd/yyyy):

05/22/1998

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - May 1998 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - May 1998 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$64,500.00
06/01/1998-06/30/1998	8%	0.67%	\$430.00	\$64,930.00
07/01/1998-09/30/1998	8%	2%	\$1,298.60	\$66,228.60
10/01/1998-12/31/1998	8%	2%	\$1,324.57	\$67,553.17
01/01/1999-03/31/1999	7%	1.75%	\$1,182.18	\$68,735.35
04/01/1999-06/30/1999	8%	2%	\$1,374.71	\$70,110.06
07/01/1999-09/30/1999	8%	2%	\$1,402.20	\$71,512.26
10/01/1999-12/31/1999	8%	2%	\$1,430.25	\$72,942.51
01/01/2000-03/31/2000	8%	2%	\$1,458.85	\$74,401.36
04/01/2000-06/30/2000	9%	2.25%	\$1,674.03	\$76,075.39
07/01/2000-09/30/2000	9%	2.25%	\$1,711.70	\$77,787.09
10/01/2000-12/31/2000	9%	2.25%	\$1,750.21	\$79,537.30
01/01/2001-03/31/2001	9%	2.25%	\$1,789.59	\$81,326.89
04/01/2001-06/30/2001	8%	2%	\$1,626.54	\$82,953.43
07/01/2001-09/30/2001	7%	1.75%	\$1,451.69	\$84,405.12
10/01/2001-12/31/2001	7%	1.75%	\$1,477.09	\$85,882.21
01/01/2002-03/31/2002	6%	1.5%	\$1,288.23	\$87,170.44
04/01/2002-06/30/2002	6%	1.5%	\$1,307.56	\$88,478.00
07/01/2002-09/30/2002	6%	1.5%	\$1,327.17	\$89,805.17
10/01/2002-12/31/2002	6%	1.5%	\$1,347.08	\$91,152.25
01/01/2003-03/31/2003	5%	1.25%	\$1,139.40	\$92,291.65
04/01/2003-06/30/2003	5%	1.25%	\$1,153.65	\$93,445.30
07/01/2003-09/30/2003	5%	1.25%	\$1,168.07	\$94,613.37
10/01/2003-12/31/2003	4%	1%	\$946.13	\$95,559.50
01/01/2004-03/31/2004	4%	1%	\$955.60	\$96,515.10
04/01/2004-06/30/2004	5%	1.25%	\$1,206.44	\$97,721.54
07/01/2004-09/30/2004	4%	1%	\$977.22	\$98,698.76
10/01/2004-12/31/2004	5%	1.25%	\$1,233.73	\$99,932.49
01/01/2005-03/31/2005	5%	1.25%	\$1,249.16	\$101,181.65
04/01/2005-06/30/2005	6%	1.5%	\$1,517.72	\$102,699.37
07/01/2005-09/30/2005	6%	1.5%	\$1,540.49	\$104,239.86
10/01/2005-12/31/2005	7%	1.75%	\$1,824.20	\$106,064.06
01/01/2006-03/31/2006	7%	1.75%	\$1,856.12	\$107,920.18
04/01/2006-06/30/2006	7%	1.75%	\$1,888.60	\$109,808.78
07/01/2006-09/30/2006	8%	2%	\$2,196.18	\$112,004.96
10/01/2006-12/31/2006	8%	2%	\$2,240.10	\$114,245.06
01/01/2007-03/31/2007	8%	2%	\$2,284.90	\$116,529.96

04/01/2007-06/30/2007	8%	2%	\$2,330.60	\$118,860.56
<hr/>				
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
06/01/1998-06/30/2007			\$54,360.56	\$118,860.56

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

13469.00

Violation Start Date (mm/dd/yyyy):

06/29/1998

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - June 1998 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - June 1998 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$13,469.00
07/01/1998-09/30/1998	8%	2%	\$269.38	\$13,738.38
10/01/1998-12/31/1998	8%	2%	\$274.77	\$14,013.15
01/01/1999-03/31/1999	7%	1.75%	\$245.23	\$14,258.38
04/01/1999-06/30/1999	8%	2%	\$285.17	\$14,543.55
07/01/1999-09/30/1999	8%	2%	\$290.87	\$14,834.42
10/01/1999-12/31/1999	8%	2%	\$296.69	\$15,131.11
01/01/2000-03/31/2000	8%	2%	\$302.62	\$15,433.73
04/01/2000-06/30/2000	9%	2.25%	\$347.26	\$15,780.99
07/01/2000-09/30/2000	9%	2.25%	\$355.07	\$16,136.06
10/01/2000-12/31/2000	9%	2.25%	\$363.06	\$16,499.12
01/01/2001-03/31/2001	9%	2.25%	\$371.23	\$16,870.35
04/01/2001-06/30/2001	8%	2%	\$337.41	\$17,207.76
07/01/2001-09/30/2001	7%	1.75%	\$301.14	\$17,508.90
10/01/2001-12/31/2001	7%	1.75%	\$306.41	\$17,815.31
01/01/2002-03/31/2002	6%	1.5%	\$267.23	\$18,082.54
04/01/2002-06/30/2002	6%	1.5%	\$271.24	\$18,353.78
07/01/2002-09/30/2002	6%	1.5%	\$275.31	\$18,629.09
10/01/2002-12/31/2002	6%	1.5%	\$279.44	\$18,908.53
01/01/2003-03/31/2003	5%	1.25%	\$236.36	\$19,144.89
04/01/2003-06/30/2003	5%	1.25%	\$239.31	\$19,384.20
07/01/2003-09/30/2003	5%	1.25%	\$242.30	\$19,626.50
10/01/2003-12/31/2003	4%	1%	\$196.27	\$19,822.77
01/01/2004-03/31/2004	4%	1%	\$198.23	\$20,021.00
04/01/2004-06/30/2004	5%	1.25%	\$250.26	\$20,271.26
07/01/2004-09/30/2004	4%	1%	\$202.71	\$20,473.97
10/01/2004-12/31/2004	5%	1.25%	\$255.92	\$20,729.89
01/01/2005-03/31/2005	5%	1.25%	\$259.12	\$20,989.01
04/01/2005-06/30/2005	6%	1.5%	\$314.84	\$21,303.85
07/01/2005-09/30/2005	6%	1.5%	\$319.56	\$21,623.41
10/01/2005-12/31/2005	7%	1.75%	\$378.41	\$22,001.82
01/01/2006-03/31/2006	7%	1.75%	\$385.03	\$22,386.85
04/01/2006-06/30/2006	7%	1.75%	\$391.77	\$22,778.62
07/01/2006-09/30/2006	8%	2%	\$455.57	\$23,234.19
10/01/2006-12/31/2006	8%	2%	\$464.68	\$23,698.87
01/01/2007-03/31/2007	8%	2%	\$473.98	\$24,172.85
04/01/2007-06/30/2007	8%	2%	\$483.46	\$24,656.31

Prejudgment Violation Range
07/01/1998-06/30/2007

Quarter Interest Total
\$11,187.31

Prejudgment Total
\$24,656.31

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

Violation Start Date (mm/dd/yyyy):

Payoff Date (mm/dd/yyyy):

Header for Report [Optional - 80 Chars Max]: [Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - July 1998 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$15,655.00
08/01/1998-09/30/1998	8%	1.33%	\$208.73	\$15,863.73
10/01/1998-12/31/1998	8%	2%	\$317.27	\$16,181.00
01/01/1999-03/31/1999	7%	1.75%	\$283.17	\$16,464.17
04/01/1999-06/30/1999	8%	2%	\$329.28	\$16,793.45
07/01/1999-09/30/1999	8%	2%	\$335.87	\$17,129.32
10/01/1999-12/31/1999	8%	2%	\$342.59	\$17,471.91
01/01/2000-03/31/2000	8%	2%	\$349.44	\$17,821.35
04/01/2000-06/30/2000	9%	2.25%	\$400.98	\$18,222.33
07/01/2000-09/30/2000	9%	2.25%	\$410.00	\$18,632.33
10/01/2000-12/31/2000	9%	2.25%	\$419.23	\$19,051.56
01/01/2001-03/31/2001	9%	2.25%	\$428.66	\$19,480.22
04/01/2001-06/30/2001	8%	2%	\$389.60	\$19,869.82
07/01/2001-09/30/2001	7%	1.75%	\$347.72	\$20,217.54
10/01/2001-12/31/2001	7%	1.75%	\$353.81	\$20,571.35
01/01/2002-03/31/2002	6%	1.5%	\$308.57	\$20,879.92
04/01/2002-06/30/2002	6%	1.5%	\$313.20	\$21,193.12
07/01/2002-09/30/2002	6%	1.5%	\$317.90	\$21,511.02
10/01/2002-12/31/2002	6%	1.5%	\$322.67	\$21,833.69
01/01/2003-03/31/2003	5%	1.25%	\$272.92	\$22,106.61
04/01/2003-06/30/2003	5%	1.25%	\$276.33	\$22,382.94
07/01/2003-09/30/2003	5%	1.25%	\$279.79	\$22,662.73
10/01/2003-12/31/2003	4%	1%	\$226.63	\$22,889.36
01/01/2004-03/31/2004	4%	1%	\$228.89	\$23,118.25
04/01/2004-06/30/2004	5%	1.25%	\$288.98	\$23,407.23
07/01/2004-09/30/2004	4%	1%	\$234.07	\$23,641.30
10/01/2004-12/31/2004	5%	1.25%	\$295.52	\$23,936.82
01/01/2005-03/31/2005	5%	1.25%	\$299.21	\$24,236.03
04/01/2005-06/30/2005	6%	1.5%	\$363.54	\$24,599.57
07/01/2005-09/30/2005	6%	1.5%	\$368.99	\$24,968.56
10/01/2005-12/31/2005	7%	1.75%	\$436.95	\$25,405.51
01/01/2006-03/31/2006	7%	1.75%	\$444.60	\$25,850.11
04/01/2006-06/30/2006	7%	1.75%	\$452.38	\$26,302.49
07/01/2006-09/30/2006	8%	2%	\$526.05	\$26,828.54
10/01/2006-12/31/2006	8%	2%	\$536.57	\$27,365.11
01/01/2007-03/31/2007	8%	2%	\$547.30	\$27,912.41
04/01/2007-06/30/2007	8%	2%	\$558.25	\$28,470.66

Prejudgment Violation Range
08/01/1998-06/30/2007

Quarter Interest Total
\$12,815.66

Prejudgment Total
\$28,470.66

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

9132.00

Violation Start Date (mm/dd/yyyy):

08/28/1998

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - August 1998 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - August 1998 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$9,132.00
09/01/1998-09/30/1998	8%	0.67%	\$60.88	\$9,192.88
10/01/1998-12/31/1998	8%	2%	\$183.86	\$9,376.74
01/01/1999-03/31/1999	7%	1.75%	\$164.09	\$9,540.83
04/01/1999-06/30/1999	8%	2%	\$190.82	\$9,731.65
07/01/1999-09/30/1999	8%	2%	\$194.63	\$9,926.28
10/01/1999-12/31/1999	8%	2%	\$198.53	\$10,124.81
01/01/2000-03/31/2000	8%	2%	\$202.50	\$10,327.31
04/01/2000-06/30/2000	9%	2.25%	\$232.36	\$10,559.67
07/01/2000-09/30/2000	9%	2.25%	\$237.59	\$10,797.26
10/01/2000-12/31/2000	9%	2.25%	\$242.94	\$11,040.20
01/01/2001-03/31/2001	9%	2.25%	\$248.40	\$11,288.60
04/01/2001-06/30/2001	8%	2%	\$225.77	\$11,514.37
07/01/2001-09/30/2001	7%	1.75%	\$201.50	\$11,715.87
10/01/2001-12/31/2001	7%	1.75%	\$205.03	\$11,920.90
01/01/2002-03/31/2002	6%	1.5%	\$178.81	\$12,099.71
04/01/2002-06/30/2002	6%	1.5%	\$181.50	\$12,281.21
07/01/2002-09/30/2002	6%	1.5%	\$184.22	\$12,465.43
10/01/2002-12/31/2002	6%	1.5%	\$186.98	\$12,652.41
01/01/2003-03/31/2003	5%	1.25%	\$158.16	\$12,810.57
04/01/2003-06/30/2003	5%	1.25%	\$160.13	\$12,970.70
07/01/2003-09/30/2003	5%	1.25%	\$162.13	\$13,132.83
10/01/2003-12/31/2003	4%	1%	\$131.33	\$13,264.16
01/01/2004-03/31/2004	4%	1%	\$132.64	\$13,396.80
04/01/2004-06/30/2004	5%	1.25%	\$167.46	\$13,564.26
07/01/2004-09/30/2004	4%	1%	\$135.64	\$13,699.90
10/01/2004-12/31/2004	5%	1.25%	\$171.25	\$13,871.15
01/01/2005-03/31/2005	5%	1.25%	\$173.39	\$14,044.54
04/01/2005-06/30/2005	6%	1.5%	\$210.67	\$14,255.21
07/01/2005-09/30/2005	6%	1.5%	\$213.83	\$14,469.04
10/01/2005-12/31/2005	7%	1.75%	\$253.21	\$14,722.25
01/01/2006-03/31/2006	7%	1.75%	\$257.64	\$14,979.89
04/01/2006-06/30/2006	7%	1.75%	\$262.15	\$15,242.04
07/01/2006-09/30/2006	8%	2%	\$304.84	\$15,546.88
10/01/2006-12/31/2006	8%	2%	\$310.94	\$15,857.82
01/01/2007-03/31/2007	8%	2%	\$317.16	\$16,174.98
04/01/2007-06/30/2007	8%	2%	\$323.50	\$16,498.48

Prejudgment Violation Range	Quarter Interest Total	Prejudgment Total
09/01/1998-06/30/2007	\$7,366.48	\$16,498.48

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

14048.00

Violation Start Date (mm/dd/yyyy):

09/30/1998

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - September 1998 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - September 1998 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$14,048.00
10/01/1998-12/31/1998	8%	2%	\$280.96	\$14,328.96
01/01/1999-03/31/1999	7%	1.75%	\$250.76	\$14,579.72
04/01/1999-06/30/1999	8%	2%	\$291.59	\$14,871.31
07/01/1999-09/30/1999	8%	2%	\$297.43	\$15,168.74
10/01/1999-12/31/1999	8%	2%	\$303.37	\$15,472.11
01/01/2000-03/31/2000	8%	2%	\$309.44	\$15,781.55
04/01/2000-06/30/2000	9%	2.25%	\$355.08	\$16,136.63
07/01/2000-09/30/2000	9%	2.25%	\$363.07	\$16,499.70
10/01/2000-12/31/2000	9%	2.25%	\$371.24	\$16,870.94
01/01/2001-03/31/2001	9%	2.25%	\$379.60	\$17,250.54
04/01/2001-06/30/2001	8%	2%	\$345.01	\$17,595.55
07/01/2001-09/30/2001	7%	1.75%	\$307.92	\$17,903.47
10/01/2001-12/31/2001	7%	1.75%	\$313.31	\$18,216.78
01/01/2002-03/31/2002	6%	1.5%	\$273.25	\$18,490.03
04/01/2002-06/30/2002	6%	1.5%	\$277.35	\$18,767.38
07/01/2002-09/30/2002	6%	1.5%	\$281.51	\$19,048.89
10/01/2002-12/31/2002	6%	1.5%	\$285.73	\$19,334.62
01/01/2003-03/31/2003	5%	1.25%	\$241.68	\$19,576.30
04/01/2003-06/30/2003	5%	1.25%	\$244.70	\$19,821.00
07/01/2003-09/30/2003	5%	1.25%	\$247.76	\$20,068.76
10/01/2003-12/31/2003	4%	1%	\$200.69	\$20,269.45
01/01/2004-03/31/2004	4%	1%	\$202.69	\$20,472.14
04/01/2004-06/30/2004	5%	1.25%	\$255.90	\$20,728.04
07/01/2004-09/30/2004	4%	1%	\$207.28	\$20,935.32
10/01/2004-12/31/2004	5%	1.25%	\$261.69	\$21,197.01
01/01/2005-03/31/2005	5%	1.25%	\$264.96	\$21,461.97
04/01/2005-06/30/2005	6%	1.5%	\$321.93	\$21,783.90
07/01/2005-09/30/2005	6%	1.5%	\$326.76	\$22,110.66
10/01/2005-12/31/2005	7%	1.75%	\$386.94	\$22,497.60
01/01/2006-03/31/2006	7%	1.75%	\$393.71	\$22,891.31
04/01/2006-06/30/2006	7%	1.75%	\$400.60	\$23,291.91
07/01/2006-09/30/2006	8%	2%	\$465.84	\$23,757.75
10/01/2006-12/31/2006	8%	2%	\$475.16	\$24,232.91
01/01/2007-03/31/2007	8%	2%	\$484.66	\$24,717.57
04/01/2007-06/30/2007	8%	2%	\$494.35	\$25,211.92

Prejudgment Violation Range
10/01/1998-06/30/2007

Quarter Interest Total
\$11,163.92

Prejudgment Total
\$25,211.92

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

Violation Start Date (mm/dd/yyyy):

Payoff Date (mm/dd/yyyy):

Header for Report [Optional - 80 Chars Max]:

[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - October 1998 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$11,250.00
11/01/1998-12/31/1998	8%	1.33%	\$150.00	\$11,400.00
01/01/1999-03/31/1999	7%	1.75%	\$199.50	\$11,599.50
04/01/1999-06/30/1999	8%	2%	\$231.99	\$11,831.49
07/01/1999-09/30/1999	8%	2%	\$236.63	\$12,068.12
10/01/1999-12/31/1999	8%	2%	\$241.36	\$12,309.48
01/01/2000-03/31/2000	8%	2%	\$246.19	\$12,555.67
04/01/2000-06/30/2000	9%	2.25%	\$282.50	\$12,838.17
07/01/2000-09/30/2000	9%	2.25%	\$288.86	\$13,127.03
10/01/2000-12/31/2000	9%	2.25%	\$295.36	\$13,422.39
01/01/2001-03/31/2001	9%	2.25%	\$302.00	\$13,724.39
04/01/2001-06/30/2001	8%	2%	\$274.49	\$13,998.88
07/01/2001-09/30/2001	7%	1.75%	\$244.98	\$14,243.86
10/01/2001-12/31/2001	7%	1.75%	\$249.27	\$14,493.13
01/01/2002-03/31/2002	6%	1.5%	\$217.40	\$14,710.53
04/01/2002-06/30/2002	6%	1.5%	\$220.66	\$14,931.19
07/01/2002-09/30/2002	6%	1.5%	\$223.97	\$15,155.16
10/01/2002-12/31/2002	6%	1.5%	\$227.33	\$15,382.49
01/01/2003-03/31/2003	5%	1.25%	\$192.28	\$15,574.77
04/01/2003-06/30/2003	5%	1.25%	\$194.68	\$15,769.45
07/01/2003-09/30/2003	5%	1.25%	\$197.12	\$15,966.57
10/01/2003-12/31/2003	4%	1%	\$159.67	\$16,126.24
01/01/2004-03/31/2004	4%	1%	\$161.26	\$16,287.50
04/01/2004-06/30/2004	5%	1.25%	\$203.59	\$16,491.09
07/01/2004-09/30/2004	4%	1%	\$164.91	\$16,656.00
10/01/2004-12/31/2004	5%	1.25%	\$208.20	\$16,864.20
01/01/2005-03/31/2005	5%	1.25%	\$210.80	\$17,075.00
04/01/2005-06/30/2005	6%	1.5%	\$256.13	\$17,331.13
07/01/2005-09/30/2005	6%	1.5%	\$259.97	\$17,591.10
10/01/2005-12/31/2005	7%	1.75%	\$307.84	\$17,898.94
01/01/2006-03/31/2006	7%	1.75%	\$313.23	\$18,212.17
04/01/2006-06/30/2006	7%	1.75%	\$318.71	\$18,530.88
07/01/2006-09/30/2006	8%	2%	\$370.62	\$18,901.50
10/01/2006-12/31/2006	8%	2%	\$378.03	\$19,279.53
01/01/2007-03/31/2007	8%	2%	\$385.59	\$19,665.12
04/01/2007-06/30/2007	8%	2%	\$393.30	\$20,058.42

Prejudgment Violation Range
11/01/1998-06/30/2007

Quarter Interest Total
\$8,808.42

Prejudgment Total
\$20,058.42

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

Violation Start Date (mm/dd/yyyy):

Payoff Date (mm/dd/yyyy):

Header for Report [Optional - 80 Chars Max]:

[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - November 1998 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$1,500.00
12/01/1998-12/31/1998	8%	0.67%	\$10.00	\$1,510.00
01/01/1999-03/31/1999	7%	1.75%	\$26.43	\$1,536.43
04/01/1999-06/30/1999	8%	2%	\$30.73	\$1,567.16
07/01/1999-09/30/1999	8%	2%	\$31.34	\$1,598.50
10/01/1999-12/31/1999	8%	2%	\$31.97	\$1,630.47
01/01/2000-03/31/2000	8%	2%	\$32.61	\$1,663.08
04/01/2000-06/30/2000	9%	2.25%	\$37.42	\$1,700.50
07/01/2000-09/30/2000	9%	2.25%	\$38.26	\$1,738.76
10/01/2000-12/31/2000	9%	2.25%	\$39.12	\$1,777.88
01/01/2001-03/31/2001	9%	2.25%	\$40.00	\$1,817.88
04/01/2001-06/30/2001	8%	2%	\$36.36	\$1,854.24
07/01/2001-09/30/2001	7%	1.75%	\$32.45	\$1,886.69
10/01/2001-12/31/2001	7%	1.75%	\$33.02	\$1,919.71
01/01/2002-03/31/2002	6%	1.5%	\$28.80	\$1,948.51
04/01/2002-06/30/2002	6%	1.5%	\$29.23	\$1,977.74
07/01/2002-09/30/2002	6%	1.5%	\$29.67	\$2,007.41
10/01/2002-12/31/2002	6%	1.5%	\$30.11	\$2,037.52
01/01/2003-03/31/2003	5%	1.25%	\$25.47	\$2,062.99
04/01/2003-06/30/2003	5%	1.25%	\$25.79	\$2,088.78
07/01/2003-09/30/2003	5%	1.25%	\$26.11	\$2,114.89
10/01/2003-12/31/2003	4%	1%	\$21.15	\$2,136.04
01/01/2004-03/31/2004	4%	1%	\$21.36	\$2,157.40
04/01/2004-06/30/2004	5%	1.25%	\$26.97	\$2,184.37
07/01/2004-09/30/2004	4%	1%	\$21.84	\$2,206.21
10/01/2004-12/31/2004	5%	1.25%	\$27.58	\$2,233.79
01/01/2005-03/31/2005	5%	1.25%	\$27.92	\$2,261.71
04/01/2005-06/30/2005	6%	1.5%	\$33.93	\$2,295.64
07/01/2005-09/30/2005	6%	1.5%	\$34.43	\$2,330.07
10/01/2005-12/31/2005	7%	1.75%	\$40.78	\$2,370.85
01/01/2006-03/31/2006	7%	1.75%	\$41.49	\$2,412.34
04/01/2006-06/30/2006	7%	1.75%	\$42.22	\$2,454.56
07/01/2006-09/30/2006	8%	2%	\$49.09	\$2,503.65
10/01/2006-12/31/2006	8%	2%	\$50.07	\$2,553.72
01/01/2007-03/31/2007	8%	2%	\$51.07	\$2,604.79
04/01/2007-06/30/2007	8%	2%	\$52.10	\$2,656.89

Prejudgment Violation Range
12/01/1998-06/30/2007

Quarter Interest Total
\$1,156.89

Prejudgment Total
\$2,656.89

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

16260.00

Violation Start Date (mm/dd/yyyy):

12/31/1998

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - December 1998 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - December 1998 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$16,260.00
01/01/1999-03/31/1999	7%	1.75%	\$284.55	\$16,544.55
04/01/1999-06/30/1999	8%	2%	\$330.89	\$16,875.44
07/01/1999-09/30/1999	8%	2%	\$337.51	\$17,212.95
10/01/1999-12/31/1999	8%	2%	\$344.26	\$17,557.21
01/01/2000-03/31/2000	8%	2%	\$351.14	\$17,908.35
04/01/2000-06/30/2000	9%	2.25%	\$402.94	\$18,311.29
07/01/2000-09/30/2000	9%	2.25%	\$412.00	\$18,723.29
10/01/2000-12/31/2000	9%	2.25%	\$421.27	\$19,144.56
01/01/2001-03/31/2001	9%	2.25%	\$430.75	\$19,575.31
04/01/2001-06/30/2001	8%	2%	\$391.51	\$19,966.82
07/01/2001-09/30/2001	7%	1.75%	\$349.42	\$20,316.24
10/01/2001-12/31/2001	7%	1.75%	\$355.53	\$20,671.77
01/01/2002-03/31/2002	6%	1.5%	\$310.08	\$20,981.85
04/01/2002-06/30/2002	6%	1.5%	\$314.73	\$21,296.58
07/01/2002-09/30/2002	6%	1.5%	\$319.45	\$21,616.03
10/01/2002-12/31/2002	6%	1.5%	\$324.24	\$21,940.27
01/01/2003-03/31/2003	5%	1.25%	\$274.25	\$22,214.52
04/01/2003-06/30/2003	5%	1.25%	\$277.68	\$22,492.20
07/01/2003-09/30/2003	5%	1.25%	\$281.15	\$22,773.35
10/01/2003-12/31/2003	4%	1%	\$227.73	\$23,001.08
01/01/2004-03/31/2004	4%	1%	\$230.01	\$23,231.09
04/01/2004-06/30/2004	5%	1.25%	\$290.39	\$23,521.48
07/01/2004-09/30/2004	4%	1%	\$235.21	\$23,756.69
10/01/2004-12/31/2004	5%	1.25%	\$296.96	\$24,053.65
01/01/2005-03/31/2005	5%	1.25%	\$300.67	\$24,354.32
04/01/2005-06/30/2005	6%	1.5%	\$365.31	\$24,719.63
07/01/2005-09/30/2005	6%	1.5%	\$370.79	\$25,090.42
10/01/2005-12/31/2005	7%	1.75%	\$439.08	\$25,529.50
01/01/2006-03/31/2006	7%	1.75%	\$446.77	\$25,976.27
04/01/2006-06/30/2006	7%	1.75%	\$454.58	\$26,430.85
07/01/2006-09/30/2006	8%	2%	\$528.62	\$26,959.47
10/01/2006-12/31/2006	8%	2%	\$539.19	\$27,498.66
01/01/2007-03/31/2007	8%	2%	\$549.97	\$28,048.63
04/01/2007-06/30/2007	8%	2%	\$560.97	\$28,609.60

Prejudgment Violation Range

Quarter Interest Total

Prejudgment Total

01/01/1999-06/30/2007

\$12,349.60

\$28,609.60

1999 Sales *By Month*, With Prejudgment Interest
Through July 16, 2007

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

25900.00

Violation Start Date (mm/dd/yyyy):

01/20/1999

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - January 1999 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - January 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$25,900.00
02/01/1999-03/31/1999	7%	1.17%	\$302.17	\$26,202.17
04/01/1999-06/30/1999	8%	2%	\$524.04	\$26,726.21
07/01/1999-09/30/1999	8%	2%	\$534.52	\$27,260.73
10/01/1999-12/31/1999	8%	2%	\$545.21	\$27,805.94
01/01/2000-03/31/2000	8%	2%	\$556.12	\$28,362.06
04/01/2000-06/30/2000	9%	2.25%	\$638.15	\$29,000.21
07/01/2000-09/30/2000	9%	2.25%	\$652.50	\$29,652.71
10/01/2000-12/31/2000	9%	2.25%	\$667.19	\$30,319.90
01/01/2001-03/31/2001	9%	2.25%	\$682.20	\$31,002.10
04/01/2001-06/30/2001	8%	2%	\$620.04	\$31,622.14
07/01/2001-09/30/2001	7%	1.75%	\$553.39	\$32,175.53
10/01/2001-12/31/2001	7%	1.75%	\$563.07	\$32,738.60
01/01/2002-03/31/2002	6%	1.5%	\$491.08	\$33,229.68
04/01/2002-06/30/2002	6%	1.5%	\$498.45	\$33,728.13
07/01/2002-09/30/2002	6%	1.5%	\$505.92	\$34,234.05
10/01/2002-12/31/2002	6%	1.5%	\$513.51	\$34,747.56
01/01/2003-03/31/2003	5%	1.25%	\$434.34	\$35,181.90
04/01/2003-06/30/2003	5%	1.25%	\$439.77	\$35,621.67
07/01/2003-09/30/2003	5%	1.25%	\$445.27	\$36,066.94
10/01/2003-12/31/2003	4%	1%	\$360.67	\$36,427.61
01/01/2004-03/31/2004	4%	1%	\$364.28	\$36,791.89
04/01/2004-06/30/2004	5%	1.25%	\$459.90	\$37,251.79
07/01/2004-09/30/2004	4%	1%	\$372.52	\$37,624.31
10/01/2004-12/31/2004	5%	1.25%	\$470.30	\$38,094.61
01/01/2005-03/31/2005	5%	1.25%	\$476.18	\$38,570.79
04/01/2005-06/30/2005	6%	1.5%	\$578.56	\$39,149.35
07/01/2005-09/30/2005	6%	1.5%	\$587.24	\$39,736.59
10/01/2005-12/31/2005	7%	1.75%	\$695.39	\$40,431.98
01/01/2006-03/31/2006	7%	1.75%	\$707.56	\$41,139.54
04/01/2006-06/30/2006	7%	1.75%	\$719.94	\$41,859.48
07/01/2006-09/30/2006	8%	2%	\$837.19	\$42,696.67
10/01/2006-12/31/2006	8%	2%	\$853.93	\$43,550.60
01/01/2007-03/31/2007	8%	2%	\$871.01	\$44,421.61
04/01/2007-06/30/2007	8%	2%	\$888.43	\$45,310.04

Prejudgment Violation Range

Quarter Interest Total

Prejudgment Total

02/01/1999-06/30/2007

\$19,410.04

\$45,310.04

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

9850.00

Violation Start Date (mm/dd/yyyy):

02/26/1999

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - February 1999 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - February 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$9,850.00
03/01/1999-03/31/1999	7%	0.58%	\$57.46	\$9,907.46
04/01/1999-06/30/1999	8%	2%	\$198.15	\$10,105.61
07/01/1999-09/30/1999	8%	2%	\$202.11	\$10,307.72
10/01/1999-12/31/1999	8%	2%	\$206.15	\$10,513.87
01/01/2000-03/31/2000	8%	2%	\$210.28	\$10,724.15
04/01/2000-06/30/2000	9%	2.25%	\$241.29	\$10,965.44
07/01/2000-09/30/2000	9%	2.25%	\$246.72	\$11,212.16
10/01/2000-12/31/2000	9%	2.25%	\$252.27	\$11,464.43
01/01/2001-03/31/2001	9%	2.25%	\$257.95	\$11,722.38
04/01/2001-06/30/2001	8%	2%	\$234.45	\$11,956.83
07/01/2001-09/30/2001	7%	1.75%	\$209.24	\$12,166.07
10/01/2001-12/31/2001	7%	1.75%	\$212.91	\$12,378.98
01/01/2002-03/31/2002	6%	1.5%	\$185.68	\$12,564.66
04/01/2002-06/30/2002	6%	1.5%	\$188.47	\$12,753.13
07/01/2002-09/30/2002	6%	1.5%	\$191.30	\$12,944.43
10/01/2002-12/31/2002	6%	1.5%	\$194.17	\$13,138.60
01/01/2003-03/31/2003	5%	1.25%	\$164.23	\$13,302.83
04/01/2003-06/30/2003	5%	1.25%	\$166.29	\$13,469.12
07/01/2003-09/30/2003	5%	1.25%	\$168.36	\$13,637.48
10/01/2003-12/31/2003	4%	1%	\$136.37	\$13,773.85
01/01/2004-03/31/2004	4%	1%	\$137.74	\$13,911.59
04/01/2004-06/30/2004	5%	1.25%	\$173.89	\$14,085.48
07/01/2004-09/30/2004	4%	1%	\$140.85	\$14,226.33
10/01/2004-12/31/2004	5%	1.25%	\$177.83	\$14,404.16
01/01/2005-03/31/2005	5%	1.25%	\$180.05	\$14,584.21
04/01/2005-06/30/2005	6%	1.5%	\$218.76	\$14,802.97
07/01/2005-09/30/2005	6%	1.5%	\$222.04	\$15,025.01
10/01/2005-12/31/2005	7%	1.75%	\$262.94	\$15,287.95
01/01/2006-03/31/2006	7%	1.75%	\$267.54	\$15,555.49
04/01/2006-06/30/2006	7%	1.75%	\$272.22	\$15,827.71
07/01/2006-09/30/2006	8%	2%	\$316.55	\$16,144.26
10/01/2006-12/31/2006	8%	2%	\$322.89	\$16,467.15
01/01/2007-03/31/2007	8%	2%	\$329.34	\$16,796.49
04/01/2007-06/30/2007	8%	2%	\$335.93	\$17,132.42

Prejudgment Violation Range

Quarter Interest Total

Prejudgment Total

03/01/1999-06/30/2007

\$7,282.42

\$17,132.42

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

9600.00

Violation Start Date (mm/dd/yyyy):

03/31/1999

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - March 1999 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - March 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$9,600.00
04/01/1999-06/30/1999	8%	2%	\$192.00	\$9,792.00
07/01/1999-09/30/1999	8%	2%	\$195.84	\$9,987.84
10/01/1999-12/31/1999	8%	2%	\$199.76	\$10,187.60
01/01/2000-03/31/2000	8%	2%	\$203.75	\$10,391.35
04/01/2000-06/30/2000	9%	2.25%	\$233.81	\$10,625.16
07/01/2000-09/30/2000	9%	2.25%	\$239.07	\$10,864.23
10/01/2000-12/31/2000	9%	2.25%	\$244.45	\$11,108.68
01/01/2001-03/31/2001	9%	2.25%	\$249.95	\$11,358.63
04/01/2001-06/30/2001	8%	2%	\$227.17	\$11,585.80
07/01/2001-09/30/2001	7%	1.75%	\$202.75	\$11,788.55
10/01/2001-12/31/2001	7%	1.75%	\$206.30	\$11,994.85
01/01/2002-03/31/2002	6%	1.5%	\$179.92	\$12,174.77
04/01/2002-06/30/2002	6%	1.5%	\$182.62	\$12,357.39
07/01/2002-09/30/2002	6%	1.5%	\$185.36	\$12,542.75
10/01/2002-12/31/2002	6%	1.5%	\$188.14	\$12,730.89
01/01/2003-03/31/2003	5%	1.25%	\$159.14	\$12,890.03
04/01/2003-06/30/2003	5%	1.25%	\$161.13	\$13,051.16
07/01/2003-09/30/2003	5%	1.25%	\$163.14	\$13,214.30
10/01/2003-12/31/2003	4%	1%	\$132.14	\$13,346.44
01/01/2004-03/31/2004	4%	1%	\$133.46	\$13,479.90
04/01/2004-06/30/2004	5%	1.25%	\$168.50	\$13,648.40
07/01/2004-09/30/2004	4%	1%	\$136.48	\$13,784.88
10/01/2004-12/31/2004	5%	1.25%	\$172.31	\$13,957.19
01/01/2005-03/31/2005	5%	1.25%	\$174.46	\$14,131.65
04/01/2005-06/30/2005	6%	1.5%	\$211.97	\$14,343.62
07/01/2005-09/30/2005	6%	1.5%	\$215.15	\$14,558.77
10/01/2005-12/31/2005	7%	1.75%	\$254.78	\$14,813.55
01/01/2006-03/31/2006	7%	1.75%	\$259.24	\$15,072.79
04/01/2006-06/30/2006	7%	1.75%	\$263.77	\$15,336.56
07/01/2006-09/30/2006	8%	2%	\$306.73	\$15,643.29
10/01/2006-12/31/2006	8%	2%	\$312.87	\$15,956.16
01/01/2007-03/31/2007	8%	2%	\$319.12	\$16,275.28
04/01/2007-06/30/2007	8%	2%	\$325.51	\$16,600.79
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
04/01/1999-06/30/2007			\$7,000.79	\$16,600.79

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

16575.00

Violation Start Date (mm/dd/yyyy):

04/30/1999

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - April 1999 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - April 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$16,575.00
05/01/1999-06/30/1999	8%	1.33%	\$221.00	\$16,796.00
07/01/1999-09/30/1999	8%	2%	\$335.92	\$17,131.92
10/01/1999-12/31/1999	8%	2%	\$342.64	\$17,474.56
01/01/2000-03/31/2000	8%	2%	\$349.49	\$17,824.05
04/01/2000-06/30/2000	9%	2.25%	\$401.04	\$18,225.09
07/01/2000-09/30/2000	9%	2.25%	\$410.06	\$18,635.15
10/01/2000-12/31/2000	9%	2.25%	\$419.29	\$19,054.44
01/01/2001-03/31/2001	9%	2.25%	\$428.72	\$19,483.16
04/01/2001-06/30/2001	8%	2%	\$389.66	\$19,872.82
07/01/2001-09/30/2001	7%	1.75%	\$347.77	\$20,220.59
10/01/2001-12/31/2001	7%	1.75%	\$353.86	\$20,574.45
01/01/2002-03/31/2002	6%	1.5%	\$308.62	\$20,883.07
04/01/2002-06/30/2002	6%	1.5%	\$313.25	\$21,196.32
07/01/2002-09/30/2002	6%	1.5%	\$317.94	\$21,514.26
10/01/2002-12/31/2002	6%	1.5%	\$322.71	\$21,836.97
01/01/2003-03/31/2003	5%	1.25%	\$272.96	\$22,109.93
04/01/2003-06/30/2003	5%	1.25%	\$276.37	\$22,386.30
07/01/2003-09/30/2003	5%	1.25%	\$279.83	\$22,666.13
10/01/2003-12/31/2003	4%	1%	\$226.66	\$22,892.79
01/01/2004-03/31/2004	4%	1%	\$228.93	\$23,121.72
04/01/2004-06/30/2004	5%	1.25%	\$289.02	\$23,410.74
07/01/2004-09/30/2004	4%	1%	\$234.11	\$23,644.85
10/01/2004-12/31/2004	5%	1.25%	\$295.56	\$23,940.41
01/01/2005-03/31/2005	5%	1.25%	\$299.26	\$24,239.67
04/01/2005-06/30/2005	6%	1.5%	\$363.60	\$24,603.27
07/01/2005-09/30/2005	6%	1.5%	\$369.05	\$24,972.32
10/01/2005-12/31/2005	7%	1.75%	\$437.02	\$25,409.34
01/01/2006-03/31/2006	7%	1.75%	\$444.66	\$25,854.00
04/01/2006-06/30/2006	7%	1.75%	\$452.45	\$26,306.45
07/01/2006-09/30/2006	8%	2%	\$526.13	\$26,832.58
10/01/2006-12/31/2006	8%	2%	\$536.65	\$27,369.23
01/01/2007-03/31/2007	8%	2%	\$547.38	\$27,916.61
04/01/2007-06/30/2007	8%	2%	\$558.33	\$28,474.94
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
05/01/1999-06/30/2007			\$11,899.94	\$28,474.94

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

127788.00

Violation Start Date (mm/dd/yyyy):

05/28/1999

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - May 1999 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - May 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$127,788.00
06/01/1999-06/30/1999	8%	0.67%	\$851.92	\$128,639.92
07/01/1999-09/30/1999	8%	2%	\$2,572.80	\$131,212.72
10/01/1999-12/31/1999	8%	2%	\$2,624.25	\$133,836.97
01/01/2000-03/31/2000	8%	2%	\$2,676.74	\$136,513.71
04/01/2000-06/30/2000	9%	2.25%	\$3,071.56	\$139,585.27
07/01/2000-09/30/2000	9%	2.25%	\$3,140.67	\$142,725.94
10/01/2000-12/31/2000	9%	2.25%	\$3,211.33	\$145,937.27
01/01/2001-03/31/2001	9%	2.25%	\$3,283.59	\$149,220.86
04/01/2001-06/30/2001	8%	2%	\$2,984.42	\$152,205.28
07/01/2001-09/30/2001	7%	1.75%	\$2,663.59	\$154,868.87
10/01/2001-12/31/2001	7%	1.75%	\$2,710.21	\$157,579.08
01/01/2002-03/31/2002	6%	1.5%	\$2,363.69	\$159,942.77
04/01/2002-06/30/2002	6%	1.5%	\$2,399.14	\$162,341.91
07/01/2002-09/30/2002	6%	1.5%	\$2,435.13	\$164,777.04
10/01/2002-12/31/2002	6%	1.5%	\$2,471.66	\$167,248.70
01/01/2003-03/31/2003	5%	1.25%	\$2,090.61	\$169,339.31
04/01/2003-06/30/2003	5%	1.25%	\$2,116.74	\$171,456.05
07/01/2003-09/30/2003	5%	1.25%	\$2,143.20	\$173,599.25
10/01/2003-12/31/2003	4%	1%	\$1,735.99	\$175,335.24
01/01/2004-03/31/2004	4%	1%	\$1,753.35	\$177,088.59
04/01/2004-06/30/2004	5%	1.25%	\$2,213.61	\$179,302.20
07/01/2004-09/30/2004	4%	1%	\$1,793.02	\$181,095.22
10/01/2004-12/31/2004	5%	1.25%	\$2,263.69	\$183,358.91
01/01/2005-03/31/2005	5%	1.25%	\$2,291.99	\$185,650.90
04/01/2005-06/30/2005	6%	1.5%	\$2,784.76	\$188,435.66
07/01/2005-09/30/2005	6%	1.5%	\$2,826.53	\$191,262.19
10/01/2005-12/31/2005	7%	1.75%	\$3,347.09	\$194,609.28
01/01/2006-03/31/2006	7%	1.75%	\$3,405.66	\$198,014.94
04/01/2006-06/30/2006	7%	1.75%	\$3,465.26	\$201,480.20
07/01/2006-09/30/2006	8%	2%	\$4,029.60	\$205,509.80
10/01/2006-12/31/2006	8%	2%	\$4,110.20	\$209,620.00
01/01/2007-03/31/2007	8%	2%	\$4,192.40	\$213,812.40
04/01/2007-06/30/2007	8%	2%	\$4,276.25	\$218,088.65

Prejudgment Violation Range

06/01/1999-06/30/2007

Quarter Interest Total

\$90,300.65

Prejudgment Total

\$218,088.65

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

95166.00

Violation Start Date (mm/dd/yyyy):

06/30/1999

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - June 1999 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - June 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$95,166.00
07/01/1999-09/30/1999	8%	2%	\$1,903.32	\$97,069.32
10/01/1999-12/31/1999	8%	2%	\$1,941.39	\$99,010.71
01/01/2000-03/31/2000	8%	2%	\$1,980.21	\$100,990.92
04/01/2000-06/30/2000	9%	2.25%	\$2,272.30	\$103,263.22
07/01/2000-09/30/2000	9%	2.25%	\$2,323.42	\$105,586.64
10/01/2000-12/31/2000	9%	2.25%	\$2,375.70	\$107,962.34
01/01/2001-03/31/2001	9%	2.25%	\$2,429.15	\$110,391.49
04/01/2001-06/30/2001	8%	2%	\$2,207.83	\$112,599.32
07/01/2001-09/30/2001	7%	1.75%	\$1,970.49	\$114,569.81
10/01/2001-12/31/2001	7%	1.75%	\$2,004.97	\$116,574.78
01/01/2002-03/31/2002	6%	1.5%	\$1,748.62	\$118,323.40
04/01/2002-06/30/2002	6%	1.5%	\$1,774.85	\$120,098.25
07/01/2002-09/30/2002	6%	1.5%	\$1,801.47	\$121,899.72
10/01/2002-12/31/2002	6%	1.5%	\$1,828.50	\$123,728.22
01/01/2003-03/31/2003	5%	1.25%	\$1,546.60	\$125,274.82
04/01/2003-06/30/2003	5%	1.25%	\$1,565.94	\$126,840.76
07/01/2003-09/30/2003	5%	1.25%	\$1,585.51	\$128,426.27
10/01/2003-12/31/2003	4%	1%	\$1,284.26	\$129,710.53
01/01/2004-03/31/2004	4%	1%	\$1,297.11	\$131,007.64
04/01/2004-06/30/2004	5%	1.25%	\$1,637.60	\$132,645.24
07/01/2004-09/30/2004	4%	1%	\$1,326.45	\$133,971.69
10/01/2004-12/31/2004	5%	1.25%	\$1,674.65	\$135,646.34
01/01/2005-03/31/2005	5%	1.25%	\$1,695.58	\$137,341.92
04/01/2005-06/30/2005	6%	1.5%	\$2,060.13	\$139,402.05
07/01/2005-09/30/2005	6%	1.5%	\$2,091.03	\$141,493.08
10/01/2005-12/31/2005	7%	1.75%	\$2,476.13	\$143,969.21
01/01/2006-03/31/2006	7%	1.75%	\$2,519.46	\$146,488.67
04/01/2006-06/30/2006	7%	1.75%	\$2,563.55	\$149,052.22
07/01/2006-09/30/2006	8%	2%	\$2,981.04	\$152,033.26
10/01/2006-12/31/2006	8%	2%	\$3,040.67	\$155,073.93
01/01/2007-03/31/2007	8%	2%	\$3,101.48	\$158,175.41
04/01/2007-06/30/2007	8%	2%	\$3,163.51	\$161,338.92
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
07/01/1999-06/30/2007			\$66,172.92	\$161,338.92

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

43775.00

Violation Start Date (mm/dd/yyyy):

07/29/1999

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - July 1999 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - July 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$43,775.00
08/01/1999-09/30/1999	8%	1.33%	\$583.67	\$44,358.67
10/01/1999-12/31/1999	8%	2%	\$887.17	\$45,245.84
01/01/2000-03/31/2000	8%	2%	\$904.92	\$46,150.76
04/01/2000-06/30/2000	9%	2.25%	\$1,038.39	\$47,189.15
07/01/2000-09/30/2000	9%	2.25%	\$1,061.76	\$48,250.91
10/01/2000-12/31/2000	9%	2.25%	\$1,085.65	\$49,336.56
01/01/2001-03/31/2001	9%	2.25%	\$1,110.07	\$50,446.63
04/01/2001-06/30/2001	8%	2%	\$1,008.93	\$51,455.56
07/01/2001-09/30/2001	7%	1.75%	\$900.47	\$52,356.03
10/01/2001-12/31/2001	7%	1.75%	\$916.23	\$53,272.26
01/01/2002-03/31/2002	6%	1.5%	\$799.08	\$54,071.34
04/01/2002-06/30/2002	6%	1.5%	\$811.07	\$54,882.41
07/01/2002-09/30/2002	6%	1.5%	\$823.24	\$55,705.65
10/01/2002-12/31/2002	6%	1.5%	\$835.58	\$56,541.23
01/01/2003-03/31/2003	5%	1.25%	\$706.77	\$57,248.00
04/01/2003-06/30/2003	5%	1.25%	\$715.60	\$57,963.60
07/01/2003-09/30/2003	5%	1.25%	\$724.55	\$58,688.15
10/01/2003-12/31/2003	4%	1%	\$586.88	\$59,275.03
01/01/2004-03/31/2004	4%	1%	\$592.75	\$59,867.78
04/01/2004-06/30/2004	5%	1.25%	\$748.35	\$60,616.13
07/01/2004-09/30/2004	4%	1%	\$606.16	\$61,222.29
10/01/2004-12/31/2004	5%	1.25%	\$765.28	\$61,987.57
01/01/2005-03/31/2005	5%	1.25%	\$774.84	\$62,762.41
04/01/2005-06/30/2005	6%	1.5%	\$941.44	\$63,703.85
07/01/2005-09/30/2005	6%	1.5%	\$955.56	\$64,659.41
10/01/2005-12/31/2005	7%	1.75%	\$1,131.54	\$65,790.95
01/01/2006-03/31/2006	7%	1.75%	\$1,151.34	\$66,942.29
04/01/2006-06/30/2006	7%	1.75%	\$1,171.49	\$68,113.78
07/01/2006-09/30/2006	8%	2%	\$1,362.28	\$69,476.06
10/01/2006-12/31/2006	8%	2%	\$1,389.52	\$70,865.58
01/01/2007-03/31/2007	8%	2%	\$1,417.31	\$72,282.89
04/01/2007-06/30/2007	8%	2%	\$1,445.66	\$73,728.55
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
08/01/1999-06/30/2007			\$29,953.55	\$73,728.55

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

29550.00

Violation Start Date (mm/dd/yyyy):

08/31/1999

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - August 1999 sales of HCCA stock

[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - August 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$29,550.00
09/01/1999-09/30/1999	8%	0.67%	\$197.00	\$29,747.00
10/01/1999-12/31/1999	8%	2%	\$594.94	\$30,341.94
01/01/2000-03/31/2000	8%	2%	\$606.84	\$30,948.78
04/01/2000-06/30/2000	9%	2.25%	\$696.35	\$31,645.13
07/01/2000-09/30/2000	9%	2.25%	\$712.02	\$32,357.15
10/01/2000-12/31/2000	9%	2.25%	\$728.04	\$33,085.19
01/01/2001-03/31/2001	9%	2.25%	\$744.42	\$33,829.61
04/01/2001-06/30/2001	8%	2%	\$676.59	\$34,506.20
07/01/2001-09/30/2001	7%	1.75%	\$603.86	\$35,110.06
10/01/2001-12/31/2001	7%	1.75%	\$614.43	\$35,724.49
01/01/2002-03/31/2002	6%	1.5%	\$535.87	\$36,260.36
04/01/2002-06/30/2002	6%	1.5%	\$543.91	\$36,804.27
07/01/2002-09/30/2002	6%	1.5%	\$552.06	\$37,356.33
10/01/2002-12/31/2002	6%	1.5%	\$560.34	\$37,916.67
01/01/2003-03/31/2003	5%	1.25%	\$473.96	\$38,390.63
04/01/2003-06/30/2003	5%	1.25%	\$479.88	\$38,870.51
07/01/2003-09/30/2003	5%	1.25%	\$485.88	\$39,356.39
10/01/2003-12/31/2003	4%	1%	\$393.56	\$39,749.95
01/01/2004-03/31/2004	4%	1%	\$397.50	\$40,147.45
04/01/2004-06/30/2004	5%	1.25%	\$501.84	\$40,649.29
07/01/2004-09/30/2004	4%	1%	\$406.49	\$41,055.78
10/01/2004-12/31/2004	5%	1.25%	\$513.20	\$41,568.98
01/01/2005-03/31/2005	5%	1.25%	\$519.61	\$42,088.59
04/01/2005-06/30/2005	6%	1.5%	\$631.33	\$42,719.92
07/01/2005-09/30/2005	6%	1.5%	\$640.80	\$43,360.72
10/01/2005-12/31/2005	7%	1.75%	\$758.81	\$44,119.53
01/01/2006-03/31/2006	7%	1.75%	\$772.09	\$44,891.62
04/01/2006-06/30/2006	7%	1.75%	\$785.60	\$45,677.22
07/01/2006-09/30/2006	8%	2%	\$913.54	\$46,590.76
10/01/2006-12/31/2006	8%	2%	\$931.82	\$47,522.58
01/01/2007-03/31/2007	8%	2%	\$950.45	\$48,473.03
04/01/2007-06/30/2007	8%	2%	\$969.46	\$49,442.49
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
09/01/1999-06/30/2007			\$19,892.49	\$49,442.49

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

24150.00

Violation Start Date (mm/dd/yyyy):

09/30/1999

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - September 1999 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - September 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$24,150.00
10/01/1999-12/31/1999	8%	2%	\$483.00	\$24,633.00
01/01/2000-03/31/2000	8%	2%	\$492.66	\$25,125.66
04/01/2000-06/30/2000	9%	2.25%	\$565.33	\$25,690.99
07/01/2000-09/30/2000	9%	2.25%	\$578.05	\$26,269.04
10/01/2000-12/31/2000	9%	2.25%	\$591.05	\$26,860.09
01/01/2001-03/31/2001	9%	2.25%	\$604.35	\$27,464.44
04/01/2001-06/30/2001	8%	2%	\$549.29	\$28,013.73
07/01/2001-09/30/2001	7%	1.75%	\$490.24	\$28,503.97
10/01/2001-12/31/2001	7%	1.75%	\$498.82	\$29,002.79
01/01/2002-03/31/2002	6%	1.5%	\$435.04	\$29,437.83
04/01/2002-06/30/2002	6%	1.5%	\$441.57	\$29,879.40
07/01/2002-09/30/2002	6%	1.5%	\$448.19	\$30,327.59
10/01/2002-12/31/2002	6%	1.5%	\$454.91	\$30,782.50
01/01/2003-03/31/2003	5%	1.25%	\$384.78	\$31,167.28
04/01/2003-06/30/2003	5%	1.25%	\$389.59	\$31,556.87
07/01/2003-09/30/2003	5%	1.25%	\$394.46	\$31,951.33
10/01/2003-12/31/2003	4%	1%	\$319.51	\$32,270.84
01/01/2004-03/31/2004	4%	1%	\$322.71	\$32,593.55
04/01/2004-06/30/2004	5%	1.25%	\$407.42	\$33,000.97
07/01/2004-09/30/2004	4%	1%	\$330.01	\$33,330.98
10/01/2004-12/31/2004	5%	1.25%	\$416.64	\$33,747.62
01/01/2005-03/31/2005	5%	1.25%	\$421.85	\$34,169.47
04/01/2005-06/30/2005	6%	1.5%	\$512.54	\$34,682.01
07/01/2005-09/30/2005	6%	1.5%	\$520.23	\$35,202.24
10/01/2005-12/31/2005	7%	1.75%	\$616.04	\$35,818.28
01/01/2006-03/31/2006	7%	1.75%	\$626.82	\$36,445.10
04/01/2006-06/30/2006	7%	1.75%	\$637.79	\$37,082.89
07/01/2006-09/30/2006	8%	2%	\$741.66	\$37,824.55
10/01/2006-12/31/2006	8%	2%	\$756.49	\$38,581.04
01/01/2007-03/31/2007	8%	2%	\$771.62	\$39,352.66
04/01/2007-06/30/2007	8%	2%	\$787.05	\$40,139.71
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
10/01/1999-06/30/2007			\$15,989.71	\$40,139.71

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

20550.00

Violation Start Date (mm/dd/yyyy):

10/29/1999

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - October 1999 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - October 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$20,550.00
11/01/1999-12/31/1999	8%	1.33%	\$274.00	\$20,824.00
01/01/2000-03/31/2000	8%	2%	\$416.48	\$21,240.48
04/01/2000-06/30/2000	9%	2.25%	\$477.91	\$21,718.39
07/01/2000-09/30/2000	9%	2.25%	\$488.66	\$22,207.05
10/01/2000-12/31/2000	9%	2.25%	\$499.66	\$22,706.71
01/01/2001-03/31/2001	9%	2.25%	\$510.90	\$23,217.61
04/01/2001-06/30/2001	8%	2%	\$464.35	\$23,681.96
07/01/2001-09/30/2001	7%	1.75%	\$414.43	\$24,096.39
10/01/2001-12/31/2001	7%	1.75%	\$421.69	\$24,518.08
01/01/2002-03/31/2002	6%	1.5%	\$367.77	\$24,885.85
04/01/2002-06/30/2002	6%	1.5%	\$373.29	\$25,259.14
07/01/2002-09/30/2002	6%	1.5%	\$378.89	\$25,638.03
10/01/2002-12/31/2002	6%	1.5%	\$384.57	\$26,022.60
01/01/2003-03/31/2003	5%	1.25%	\$325.28	\$26,347.88
04/01/2003-06/30/2003	5%	1.25%	\$329.35	\$26,677.23
07/01/2003-09/30/2003	5%	1.25%	\$333.47	\$27,010.70
10/01/2003-12/31/2003	4%	1%	\$270.11	\$27,280.81
01/01/2004-03/31/2004	4%	1%	\$272.81	\$27,553.62
04/01/2004-06/30/2004	5%	1.25%	\$344.42	\$27,898.04
07/01/2004-09/30/2004	4%	1%	\$278.98	\$28,177.02
10/01/2004-12/31/2004	5%	1.25%	\$352.21	\$28,529.23
01/01/2005-03/31/2005	5%	1.25%	\$356.62	\$28,885.85
04/01/2005-06/30/2005	6%	1.5%	\$433.29	\$29,319.14
07/01/2005-09/30/2005	6%	1.5%	\$439.79	\$29,758.93
10/01/2005-12/31/2005	7%	1.75%	\$520.78	\$30,279.71
01/01/2006-03/31/2006	7%	1.75%	\$529.89	\$30,809.60
04/01/2006-06/30/2006	7%	1.75%	\$539.17	\$31,348.77
07/01/2006-09/30/2006	8%	2%	\$626.98	\$31,975.75
10/01/2006-12/31/2006	8%	2%	\$639.52	\$32,615.27
01/01/2007-03/31/2007	8%	2%	\$652.31	\$33,267.58
04/01/2007-06/30/2007	8%	2%	\$665.35	\$33,932.93
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
11/01/1999-06/30/2007			\$13,382.93	\$33,932.93

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

Violation Start Date (mm/dd/yyyy):

Payoff Date (mm/dd/yyyy):

Header for Report [Optional - 80 Chars Max]:

[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - November 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$27,983.00
12/01/1999-12/31/1999	8%	0.67%	\$186.55	\$28,169.55
01/01/2000-03/31/2000	8%	2%	\$563.39	\$28,732.94
04/01/2000-06/30/2000	9%	2.25%	\$646.49	\$29,379.43
07/01/2000-09/30/2000	9%	2.25%	\$661.04	\$30,040.47
10/01/2000-12/31/2000	9%	2.25%	\$675.91	\$30,716.38
01/01/2001-03/31/2001	9%	2.25%	\$691.12	\$31,407.50
04/01/2001-06/30/2001	8%	2%	\$628.15	\$32,035.65
07/01/2001-09/30/2001	7%	1.75%	\$560.62	\$32,596.27
10/01/2001-12/31/2001	7%	1.75%	\$570.43	\$33,166.70
01/01/2002-03/31/2002	6%	1.5%	\$497.50	\$33,664.20
04/01/2002-06/30/2002	6%	1.5%	\$504.96	\$34,169.16
07/01/2002-09/30/2002	6%	1.5%	\$512.54	\$34,681.70
10/01/2002-12/31/2002	6%	1.5%	\$520.23	\$35,201.93
01/01/2003-03/31/2003	5%	1.25%	\$440.02	\$35,641.95
04/01/2003-06/30/2003	5%	1.25%	\$445.52	\$36,087.47
07/01/2003-09/30/2003	5%	1.25%	\$451.09	\$36,538.56
10/01/2003-12/31/2003	4%	1%	\$365.39	\$36,903.95
01/01/2004-03/31/2004	4%	1%	\$369.04	\$37,272.99
04/01/2004-06/30/2004	5%	1.25%	\$465.91	\$37,738.90
07/01/2004-09/30/2004	4%	1%	\$377.39	\$38,116.29
10/01/2004-12/31/2004	5%	1.25%	\$476.45	\$38,592.74
01/01/2005-03/31/2005	5%	1.25%	\$482.41	\$39,075.15
04/01/2005-06/30/2005	6%	1.5%	\$586.13	\$39,661.28
07/01/2005-09/30/2005	6%	1.5%	\$594.92	\$40,256.20
10/01/2005-12/31/2005	7%	1.75%	\$704.48	\$40,960.68
01/01/2006-03/31/2006	7%	1.75%	\$716.81	\$41,677.49
04/01/2006-06/30/2006	7%	1.75%	\$729.36	\$42,406.85
07/01/2006-09/30/2006	8%	2%	\$848.14	\$43,254.99
10/01/2006-12/31/2006	8%	2%	\$865.10	\$44,120.09
01/01/2007-03/31/2007	8%	2%	\$882.40	\$45,002.49
04/01/2007-06/30/2007	8%	2%	\$900.05	\$45,902.54
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
12/01/1999-06/30/2007			\$17,919.54	\$45,902.54

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

53446.00

Violation Start Date (mm/dd/yyyy):

12/31/1999

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - December 1999 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - December 1999 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$53,446.00
01/01/2000-03/31/2000	8%	2%	\$1,068.92	\$54,514.92
04/01/2000-06/30/2000	9%	2.25%	\$1,226.59	\$55,741.51
07/01/2000-09/30/2000	9%	2.25%	\$1,254.18	\$56,995.69
10/01/2000-12/31/2000	9%	2.25%	\$1,282.40	\$58,278.09
01/01/2001-03/31/2001	9%	2.25%	\$1,311.26	\$59,589.35
04/01/2001-06/30/2001	8%	2%	\$1,191.79	\$60,781.14
07/01/2001-09/30/2001	7%	1.75%	\$1,063.67	\$61,844.81
10/01/2001-12/31/2001	7%	1.75%	\$1,082.28	\$62,927.09
01/01/2002-03/31/2002	6%	1.5%	\$943.91	\$63,871.00
04/01/2002-06/30/2002	6%	1.5%	\$958.07	\$64,829.07
07/01/2002-09/30/2002	6%	1.5%	\$972.44	\$65,801.51
10/01/2002-12/31/2002	6%	1.5%	\$987.02	\$66,788.53
01/01/2003-03/31/2003	5%	1.25%	\$834.86	\$67,623.39
04/01/2003-06/30/2003	5%	1.25%	\$845.29	\$68,468.68
07/01/2003-09/30/2003	5%	1.25%	\$855.86	\$69,324.54
10/01/2003-12/31/2003	4%	1%	\$693.25	\$70,017.79
01/01/2004-03/31/2004	4%	1%	\$700.18	\$70,717.97
04/01/2004-06/30/2004	5%	1.25%	\$883.97	\$71,601.94
07/01/2004-09/30/2004	4%	1%	\$716.02	\$72,317.96
10/01/2004-12/31/2004	5%	1.25%	\$903.97	\$73,221.93
01/01/2005-03/31/2005	5%	1.25%	\$915.27	\$74,137.20
04/01/2005-06/30/2005	6%	1.5%	\$1,112.06	\$75,249.26
07/01/2005-09/30/2005	6%	1.5%	\$1,128.74	\$76,378.00
10/01/2005-12/31/2005	7%	1.75%	\$1,336.62	\$77,714.62
01/01/2006-03/31/2006	7%	1.75%	\$1,360.01	\$79,074.63
04/01/2006-06/30/2006	7%	1.75%	\$1,383.81	\$80,458.44
07/01/2006-09/30/2006	8%	2%	\$1,609.17	\$82,067.61
10/01/2006-12/31/2006	8%	2%	\$1,641.35	\$83,708.96
01/01/2007-03/31/2007	8%	2%	\$1,674.18	\$85,383.14
04/01/2007-06/30/2007	8%	2%	\$1,707.66	\$87,090.80
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
01/01/2000-06/30/2007			\$33,644.80	\$87,090.80

2000 Sales *By Month*, With Prejudgment Interest
Through July 16, 2007

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

377901.00

Violation Start Date (mm/dd/yyyy):

01/31/2000

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - January 2000 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - January 2000 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$377,901.00
02/01/2000-03/31/2000	8%	1.33%	\$5,038.68	\$382,939.68
04/01/2000-06/30/2000	9%	2.25%	\$8,616.14	\$391,555.82
07/01/2000-09/30/2000	9%	2.25%	\$8,810.01	\$400,365.83
10/01/2000-12/31/2000	9%	2.25%	\$9,008.23	\$409,374.06
01/01/2001-03/31/2001	9%	2.25%	\$9,210.92	\$418,584.98
04/01/2001-06/30/2001	8%	2%	\$8,371.70	\$426,956.68
07/01/2001-09/30/2001	7%	1.75%	\$7,471.74	\$434,428.42
10/01/2001-12/31/2001	7%	1.75%	\$7,602.50	\$442,030.92
01/01/2002-03/31/2002	6%	1.5%	\$6,630.46	\$448,661.38
04/01/2002-06/30/2002	6%	1.5%	\$6,729.92	\$455,391.30
07/01/2002-09/30/2002	6%	1.5%	\$6,830.87	\$462,222.17
10/01/2002-12/31/2002	6%	1.5%	\$6,933.33	\$469,155.50
01/01/2003-03/31/2003	5%	1.25%	\$5,864.44	\$475,019.94
04/01/2003-06/30/2003	5%	1.25%	\$5,937.75	\$480,957.69
07/01/2003-09/30/2003	5%	1.25%	\$6,011.97	\$486,969.66
10/01/2003-12/31/2003	4%	1%	\$4,869.70	\$491,839.36
01/01/2004-03/31/2004	4%	1%	\$4,918.39	\$496,757.75
04/01/2004-06/30/2004	5%	1.25%	\$6,209.47	\$502,967.22
07/01/2004-09/30/2004	4%	1%	\$5,029.67	\$507,996.89
10/01/2004-12/31/2004	5%	1.25%	\$6,349.96	\$514,346.85
01/01/2005-03/31/2005	5%	1.25%	\$6,429.34	\$520,776.19
04/01/2005-06/30/2005	6%	1.5%	\$7,811.64	\$528,587.83
07/01/2005-09/30/2005	6%	1.5%	\$7,928.82	\$536,516.65
10/01/2005-12/31/2005	7%	1.75%	\$9,389.04	\$545,905.69
01/01/2006-03/31/2006	7%	1.75%	\$9,553.35	\$555,459.04
04/01/2006-06/30/2006	7%	1.75%	\$9,720.53	\$565,179.57
07/01/2006-09/30/2006	8%	2%	\$11,303.59	\$576,483.16
10/01/2006-12/31/2006	8%	2%	\$11,529.66	\$588,012.82
01/01/2007-03/31/2007	8%	2%	\$11,760.26	\$599,773.08
04/01/2007-06/30/2007	8%	2%	\$11,995.46	\$611,768.54
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
02/01/2000-06/30/2007			\$233,867.54	\$611,768.54

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

965675.00

Violation Start Date (mm/dd/yyyy):

02/29/2000

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - February 2000 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - February 2000 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$965,675.00
03/01/2000-03/31/2000	8%	0.67%	\$6,437.83	\$972,112.83
04/01/2000-06/30/2000	9%	2.25%	\$21,872.54	\$993,985.37
07/01/2000-09/30/2000	9%	2.25%	\$22,364.67	\$1,016,350.04
10/01/2000-12/31/2000	9%	2.25%	\$22,867.88	\$1,039,217.92
01/01/2001-03/31/2001	9%	2.25%	\$23,382.40	\$1,062,600.32
04/01/2001-06/30/2001	8%	2%	\$21,252.01	\$1,083,852.33
07/01/2001-09/30/2001	7%	1.75%	\$18,967.42	\$1,102,819.75
10/01/2001-12/31/2001	7%	1.75%	\$19,299.35	\$1,122,119.10
01/01/2002-03/31/2002	6%	1.5%	\$16,831.79	\$1,138,950.89
04/01/2002-06/30/2002	6%	1.5%	\$17,084.26	\$1,156,035.15
07/01/2002-09/30/2002	6%	1.5%	\$17,340.53	\$1,173,375.68
10/01/2002-12/31/2002	6%	1.5%	\$17,600.64	\$1,190,976.32
01/01/2003-03/31/2003	5%	1.25%	\$14,887.20	\$1,205,863.52
04/01/2003-06/30/2003	5%	1.25%	\$15,073.29	\$1,220,936.81
07/01/2003-09/30/2003	5%	1.25%	\$15,261.71	\$1,236,198.52
10/01/2003-12/31/2003	4%	1%	\$12,361.99	\$1,248,560.51
01/01/2004-03/31/2004	4%	1%	\$12,485.61	\$1,261,046.12
04/01/2004-06/30/2004	5%	1.25%	\$15,763.08	\$1,276,809.20
07/01/2004-09/30/2004	4%	1%	\$12,768.09	\$1,289,577.29
10/01/2004-12/31/2004	5%	1.25%	\$16,119.72	\$1,305,697.01
01/01/2005-03/31/2005	5%	1.25%	\$16,321.21	\$1,322,018.22
04/01/2005-06/30/2005	6%	1.5%	\$19,830.27	\$1,341,848.49
07/01/2005-09/30/2005	6%	1.5%	\$20,127.73	\$1,361,976.22
10/01/2005-12/31/2005	7%	1.75%	\$23,834.58	\$1,385,810.80
01/01/2006-03/31/2006	7%	1.75%	\$24,251.69	\$1,410,062.49
04/01/2006-06/30/2006	7%	1.75%	\$24,676.09	\$1,434,738.58
07/01/2006-09/30/2006	8%	2%	\$28,694.77	\$1,463,433.35
10/01/2006-12/31/2006	8%	2%	\$29,268.67	\$1,492,702.02
01/01/2007-03/31/2007	8%	2%	\$29,854.04	\$1,522,556.06
04/01/2007-06/30/2007	8%	2%	\$30,451.12	\$1,553,007.18
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
03/01/2000-06/30/2007			\$587,332.18	\$1,553,007.18

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

174200.00

Violation Start Date (mm/dd/yyyy):

03/31/2000

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]:

Furlong - March 2000 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - Mardh 2000 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$174,200.00
04/01/2000-06/30/2000	9%	2.25%	\$3,919.50	\$178,119.50
07/01/2000-09/30/2000	9%	2.25%	\$4,007.69	\$182,127.19
10/01/2000-12/31/2000	9%	2.25%	\$4,097.86	\$186,225.05
01/01/2001-03/31/2001	9%	2.25%	\$4,190.06	\$190,415.11
04/01/2001-06/30/2001	8%	2%	\$3,808.30	\$194,223.41
07/01/2001-09/30/2001	7%	1.75%	\$3,398.91	\$197,622.32
10/01/2001-12/31/2001	7%	1.75%	\$3,458.39	\$201,080.71
01/01/2002-03/31/2002	6%	1.5%	\$3,016.21	\$204,096.92
04/01/2002-06/30/2002	6%	1.5%	\$3,061.45	\$207,158.37
07/01/2002-09/30/2002	6%	1.5%	\$3,107.38	\$210,265.75
10/01/2002-12/31/2002	6%	1.5%	\$3,153.99	\$213,419.74
01/01/2003-03/31/2003	5%	1.25%	\$2,667.75	\$216,087.49
04/01/2003-06/30/2003	5%	1.25%	\$2,701.09	\$218,788.58
07/01/2003-09/30/2003	5%	1.25%	\$2,734.86	\$221,523.44
10/01/2003-12/31/2003	4%	1%	\$2,215.23	\$223,738.67
01/01/2004-03/31/2004	4%	1%	\$2,237.39	\$225,976.06
04/01/2004-06/30/2004	5%	1.25%	\$2,824.70	\$228,800.76
07/01/2004-09/30/2004	4%	1%	\$2,288.01	\$231,088.77
10/01/2004-12/31/2004	5%	1.25%	\$2,888.61	\$233,977.38
01/01/2005-03/31/2005	5%	1.25%	\$2,924.72	\$236,902.10
04/01/2005-06/30/2005	6%	1.5%	\$3,553.53	\$240,455.63
07/01/2005-09/30/2005	6%	1.5%	\$3,606.83	\$244,062.46
10/01/2005-12/31/2005	7%	1.75%	\$4,271.09	\$248,333.55
01/01/2006-03/31/2006	7%	1.75%	\$4,345.84	\$252,679.39
04/01/2006-06/30/2006	7%	1.75%	\$4,421.89	\$257,101.28
07/01/2006-09/30/2006	8%	2%	\$5,142.03	\$262,243.31
10/01/2006-12/31/2006	8%	2%	\$5,244.87	\$267,488.18
01/01/2007-03/31/2007	8%	2%	\$5,349.76	\$272,837.94
04/01/2007-06/30/2007	8%	2%	\$5,456.76	\$278,294.70
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
04/01/2000-06/30/2007			\$104,094.70	\$278,294.70

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

139400.00

Violation Start Date (mm/dd/yyyy):

04/27/2000

Payoff Date (mm/dd/yyyy):

07/16/2007

Header for Report [Optional - 80 Chars Max]: Furlong - April 2000 sales of HCCA stock

[Print Report](#)[Preview Report](#)[Reset](#)[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - April 2000 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$139,400.00
05/01/2000-06/30/2000	9%	1.5%	\$2,091.00	\$141,491.00
07/01/2000-09/30/2000	9%	2.25%	\$3,183.55	\$144,674.55
10/01/2000-12/31/2000	9%	2.25%	\$3,255.18	\$147,929.73
01/01/2001-03/31/2001	9%	2.25%	\$3,328.42	\$151,258.15
04/01/2001-06/30/2001	8%	2%	\$3,025.16	\$154,283.31
07/01/2001-09/30/2001	7%	1.75%	\$2,699.96	\$156,983.27
10/01/2001-12/31/2001	7%	1.75%	\$2,747.21	\$159,730.48
01/01/2002-03/31/2002	6%	1.5%	\$2,395.96	\$162,126.44
04/01/2002-06/30/2002	6%	1.5%	\$2,431.90	\$164,558.34
07/01/2002-09/30/2002	6%	1.5%	\$2,468.38	\$167,026.72
10/01/2002-12/31/2002	6%	1.5%	\$2,505.40	\$169,532.12
01/01/2003-03/31/2003	5%	1.25%	\$2,119.15	\$171,651.27
04/01/2003-06/30/2003	5%	1.25%	\$2,145.64	\$173,796.91
07/01/2003-09/30/2003	5%	1.25%	\$2,172.46	\$175,969.37
10/01/2003-12/31/2003	4%	1%	\$1,759.69	\$177,729.06
01/01/2004-03/31/2004	4%	1%	\$1,777.29	\$179,506.35
04/01/2004-06/30/2004	5%	1.25%	\$2,243.83	\$181,750.18
07/01/2004-09/30/2004	4%	1%	\$1,817.50	\$183,567.68
10/01/2004-12/31/2004	5%	1.25%	\$2,294.60	\$185,862.28
01/01/2005-03/31/2005	5%	1.25%	\$2,323.28	\$188,185.56
04/01/2005-06/30/2005	6%	1.5%	\$2,822.78	\$191,008.34
07/01/2005-09/30/2005	6%	1.5%	\$2,865.13	\$193,873.47
10/01/2005-12/31/2005	7%	1.75%	\$3,392.79	\$197,266.26
01/01/2006-03/31/2006	7%	1.75%	\$3,452.16	\$200,718.42
04/01/2006-06/30/2006	7%	1.75%	\$3,512.57	\$204,230.99
07/01/2006-09/30/2006	8%	2%	\$4,084.62	\$208,315.61
10/01/2006-12/31/2006	8%	2%	\$4,166.31	\$212,481.92
01/01/2007-03/31/2007	8%	2%	\$4,249.64	\$216,731.56
04/01/2007-06/30/2007	8%	2%	\$4,334.63	\$221,066.19
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
05/01/2000-06/30/2007			\$81,666.19	\$221,066.19

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

Violation Start Date (mm/dd/yyyy):

Payoff Date (mm/dd/yyyy):

Header for Report [Optional - 80 Chars Max]: [Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - May 2000 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$120,100.00
06/01/2000-06/30/2000	9%	0.75%	\$900.75	\$121,000.75
07/01/2000-09/30/2000	9%	2.25%	\$2,722.52	\$123,723.27
10/01/2000-12/31/2000	9%	2.25%	\$2,783.77	\$126,507.04
01/01/2001-03/31/2001	9%	2.25%	\$2,846.41	\$129,353.45
04/01/2001-06/30/2001	8%	2%	\$2,587.07	\$131,940.52
07/01/2001-09/30/2001	7%	1.75%	\$2,308.96	\$134,249.48
10/01/2001-12/31/2001	7%	1.75%	\$2,349.37	\$136,598.85
01/01/2002-03/31/2002	6%	1.5%	\$2,048.98	\$138,647.83
04/01/2002-06/30/2002	6%	1.5%	\$2,079.72	\$140,727.55
07/01/2002-09/30/2002	6%	1.5%	\$2,110.91	\$142,838.46
10/01/2002-12/31/2002	6%	1.5%	\$2,142.58	\$144,981.04
01/01/2003-03/31/2003	5%	1.25%	\$1,812.26	\$146,793.30
04/01/2003-06/30/2003	5%	1.25%	\$1,834.92	\$148,628.22
07/01/2003-09/30/2003	5%	1.25%	\$1,857.85	\$150,486.07
10/01/2003-12/31/2003	4%	1%	\$1,504.86	\$151,990.93
01/01/2004-03/31/2004	4%	1%	\$1,519.91	\$153,510.84
04/01/2004-06/30/2004	5%	1.25%	\$1,918.89	\$155,429.73
07/01/2004-09/30/2004	4%	1%	\$1,554.30	\$156,984.03
10/01/2004-12/31/2004	5%	1.25%	\$1,962.30	\$158,946.33
01/01/2005-03/31/2005	5%	1.25%	\$1,986.83	\$160,933.16
04/01/2005-06/30/2005	6%	1.5%	\$2,414.00	\$163,347.16
07/01/2005-09/30/2005	6%	1.5%	\$2,450.21	\$165,797.37
10/01/2005-12/31/2005	7%	1.75%	\$2,901.45	\$168,698.82
01/01/2006-03/31/2006	7%	1.75%	\$2,952.23	\$171,651.05
04/01/2006-06/30/2006	7%	1.75%	\$3,003.89	\$174,654.94
07/01/2006-09/30/2006	8%	2%	\$3,493.10	\$178,148.04
10/01/2006-12/31/2006	8%	2%	\$3,562.96	\$181,711.00
01/01/2007-03/31/2007	8%	2%	\$3,634.22	\$185,345.22
04/01/2007-06/30/2007	8%	2%	\$3,706.90	\$189,052.12
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
06/01/2000-06/30/2007			\$68,952.12	\$189,052.12

Division of Enforcement

Prejudgment Interest Calculator

Interest Rates Through 6/30/2007

Violation Amount:

Violation Start Date (mm/dd/yyyy):

Payoff Date (mm/dd/yyyy):

Header for Report [Optional - 80 Chars Max]:

[Click here for the PJIC FAQ](#)[Click here for the memorandum describing the method for calculating interest](#)



U.S. Securities and Exchange Commission

Division of Enforcement

Prejudgment Interest Report

Furlong - June 2000 sales of HCCA stock

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$55,200.00
07/01/2000-09/30/2000	9%	2.25%	\$1,242.00	\$56,442.00
10/01/2000-12/31/2000	9%	2.25%	\$1,269.95	\$57,711.95
01/01/2001-03/31/2001	9%	2.25%	\$1,298.52	\$59,010.47
04/01/2001-06/30/2001	8%	2%	\$1,180.21	\$60,190.68
07/01/2001-09/30/2001	7%	1.75%	\$1,053.34	\$61,244.02
10/01/2001-12/31/2001	7%	1.75%	\$1,071.77	\$62,315.79
01/01/2002-03/31/2002	6%	1.5%	\$934.74	\$63,250.53
04/01/2002-06/30/2002	6%	1.5%	\$948.76	\$64,199.29
07/01/2002-09/30/2002	6%	1.5%	\$962.99	\$65,162.28
10/01/2002-12/31/2002	6%	1.5%	\$977.43	\$66,139.71
01/01/2003-03/31/2003	5%	1.25%	\$826.75	\$66,966.46
04/01/2003-06/30/2003	5%	1.25%	\$837.08	\$67,803.54
07/01/2003-09/30/2003	5%	1.25%	\$847.54	\$68,651.08
10/01/2003-12/31/2003	4%	1%	\$686.51	\$69,337.59
01/01/2004-03/31/2004	4%	1%	\$693.38	\$70,030.97
04/01/2004-06/30/2004	5%	1.25%	\$875.39	\$70,906.36
07/01/2004-09/30/2004	4%	1%	\$709.06	\$71,615.42
10/01/2004-12/31/2004	5%	1.25%	\$895.19	\$72,510.61
01/01/2005-03/31/2005	5%	1.25%	\$906.38	\$73,416.99
04/01/2005-06/30/2005	6%	1.5%	\$1,101.25	\$74,518.24
07/01/2005-09/30/2005	6%	1.5%	\$1,117.77	\$75,636.01
10/01/2005-12/31/2005	7%	1.75%	\$1,323.63	\$76,959.64
01/01/2006-03/31/2006	7%	1.75%	\$1,346.79	\$78,306.43
04/01/2006-06/30/2006	7%	1.75%	\$1,370.36	\$79,676.79
07/01/2006-09/30/2006	8%	2%	\$1,593.54	\$81,270.33
10/01/2006-12/31/2006	8%	2%	\$1,625.41	\$82,895.74
01/01/2007-03/31/2007	8%	2%	\$1,657.91	\$84,553.65
04/01/2007-06/30/2007	8%	2%	\$1,691.07	\$86,244.72
Prejudgment Violation Range			Quarter Interest Total	Prejudgment Total
07/01/2000-06/30/2007			\$31,044.72	\$86,244.72